

DEPARTMENT OF THE ARMY
U.S. ARMY CORPS OF ENGINEERS
FINANCE CENTER
5722 INTEGRITY DRIVE
MILLINGTON TENNESSEE 38054-5005

CEFC-A0
SOP No. UFC 98-05

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**STANDING OPERATING PROCEDURES FOR
TEMPORARY DUTY (TDY), PERMANENT CHANGE OF STATION (PCS), AND LOCAL TRAVEL**

1. **PURPOSE.** This Standing Operating Procedure (SOP) defines responsibilities and procedures for submittal, approval, settlement, audit and retention of temporary duty (TDY), permanent change of station (PCS) travel, and local travel settlement vouchers for activities supported by the USACE Finance Center (UFC).

2. **APPLICABILITY.** Provisions shall apply to all U. S. Army Corps of Engineers (USACE) employees who process TDY/PCS/local travel settlement vouchers through the USACE Finance Center (UFC).

3. **REFERENCES.**

- a. Joint Federal Travel Regulations (JFTR), Volume I.
- b. Joint Travel Regulations (JTR), Volume II.
- c. DFAS-IN 37-1.
- d. Memorandum CERM-F, 7 June 1996, subject: Policy for Retention of Travel Expense Receipts.
- e. Memorandum CERM-F, 23 February 2000, subject: SF1164 Claim for Reimbursement for Expenditures on Official Business.

4. **RESPONSIBILITIES.** The responsibilities of the traveler, the Finance and Accounting Officer (FAO) of the supported activity, the Travel Approving Official (TAO), and the USACE Finance Center (UFC) are contained within the attached Temporary Duty (TDY), Permanent Change of Station (PCS), and Local Travel Standing Operating Procedures.

5. **PROCEDURES.** Procedures necessary to file and process travel vouchers are contained within the attached Temporary Duty (TDY), Permanent Change of Station (PCS), and Local Travel Standing Operating Procedures. These procedures include, but are not limited to, the initiation of the TDY/PCS/local travel settlement voucher by the traveler, review and approval by the travel approving official (TAO), retention of supporting documentation, certification and payment by the UFC, post settlement audit requirements, and related statutory guidance.

6. **DELEGATION OF AUTHORITY.** Supported activities may establish internal procedures whereby first line supervisors may review vouchers and provide their recommendations to the travel approving official. However, only authorized TAO's may electronically or manually sign a travel settlement voucher.

7. The TDY SOP, PCS SOP, and Local Travel SOP are effective immediately.

8. The point of contact for document and the related SOPs is Peggy Vangorp, 901-874-8515.

FOR THE DIRECTOR



JAMES R. GREENE
Deputy Director, Resource Management

- Encls I. Temporary Duty (TDY) Standing Operating Procedures (SOP)
 II. Permanent Change Of Station (PCS) Standing Operating Procedures (SOP)
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TEMPORARY DUTY (TDY)
STANDING OPERATING PROCEDURES (SOP)

1. RESPONSIBILITIES:

a. Finance and Accounting Officer (F&A Officer) of the supported activity will:

1) implement procedures and controls specified in this TDY SOP to assure the prompt handling of travel settlement vouchers and to ensure that travelers and travel approving officials are aware of their responsibilities.

2) ensure that adequate training in responsibilities, authorities, and procedures is provided to travel approving officials prior to granting access to this authority.

3) ensure that retention requirements have been implemented to maintain original travel settlement vouchers for temporary duty travel, supporting documents and receipts. See item 5c below.

4) act as responsible POC for coordinating TDY post payment audits and reviews. Post payment audit selections will be determined by UFC in accordance with the travel sampling program developed by the Army Audit Agency. In addition, all TDY travel settlement vouchers of \$2500 or more will be audited by the supported activity.

5) process clearances for out-processing employees:

a) Travel charge cards will be surrendered by employees who leave federal government or transfer to another federal agency outside of the Department of Defense. Individuals who transfer to another USACE activity or Department of Defense organization will be advised to keep their travel charge card and notify in-processing personnel at their new duty station to transfer the card to the new organization's account.

b) The supported activity **must** contact UFC Travel Branch to ensure individuals do not have outstanding travel advances or settlements including payroll deductions. Priority will be placed to make final payment of outstanding debts.

c) Travel receipts/travel settlement documents constitute official files of the activity that requested the travel to be performed. They must remain in the work place if the traveler leaves his/her district by transfer to another district or another federal agency, or if he/she leaves federal employment. They are to be retained in a central repository for future audit purposes IAW with DOD/DA or local policy. The F&A Officer of the supported activity must ensure documents are in the retention file before clearance is approved for the out-processing employee. A three-year (3) period at the district begins with the travel voucher settlement **date of issuance**. After three years the documents are to be boxed and shipped to a 'records holding' facility where they will be kept for a period of three-years and three months, then destroyed.

6) develop and issue procedures to ensure collection/retention of travel documents charged to EPA Superfund IAG's or EPA Superfund funded MIPR's. Districts will retain a copy of the travel supporting documents and forward the originals to the local Finance and Accounting Officer. The procedures must include a method for obtaining and filing travel settlement vouchers citing EPA Superfund work items. Retention for such items is thirty years.

7) implement procedures and controls to ensure that travel advances are coordinated through the local Finance & Accounting Office. Advances will not be given to government charge card holders. If

traveler has an outstanding debt or a payroll deduction, advances will not be given until the debt is fully satisfied.

b. Traveler will:

1) travel in a prudent manner, consistent with the travel order, and submit a properly completed and supported travel settlement voucher for travel expenses. Required receipts and supporting documents, including a copy of the DD1351 if an advance is issued, must be furnished to the travel approving official for the approval process. The DD1351 for an advance **must** be coordinated through the F&A Officer at the supported activity. The travel approving official must approve and sign the DD1351 and the F&A Officer must initial.

2) use the government sponsored travel card for all expenses incurred while traveling on official duty unless reasonably impractical (i.e. taxi fare, tips, etc.). This requirement is mandatory per 'The Travel and Transportation Reform Act of 1998', PL 105-264.

3) utilize the Lodging Success Program (1-800-GO-ARMY-1) when traveling to certain cities/areas specified in the LSP. See paragraph 2(g)(6) 'Army Central Reservations Center-Lodging Success Program' within this TDY SOP. (Also see '<http://trol.redstone.army.mil/mwr/lodging/>' on the Internet for program information.)

4) assume accountability for the accuracy and completeness of the information on the travel settlement voucher when entered into CEFMS, regardless of who enters the information. Vouchers must be entered in CEFMS within five (5) working days after completion of TDY.

5) settle TDY travel advances within five (5) working days after completion of travel. If expenses are not reimbursed within 30 days, the employee is entitled to a late payment fee and an additional amount equivalent to any late payment charge the card contractor would have been able to charge the traveler if traveler did not pay their credit card bill. ('The Travel and Transportation Reform Act of 1998', PL 105-264.)

6) maintain the official file of supporting documents for each travel settlement voucher for a minimum of three years. **Travel receipts/travel settlement documents constitute official files of the activity that requested the travel to be performed. They must remain in the work place if the traveler leaves his/her district by transfer to another district or another federal agency, or if he/she leaves federal employment.** Traveler must forward them to a central repository designated by the supported activity for future audit purposes. In the case of EPA Superfund work items, supporting documents **must** be forwarded to the local F&A Officer. Retention: thirty (30) years.

7) forward all receipts and supporting documents to the local Finance and Accounting Office within five working days after being notified of a post payment audit.

c. Travel Approving Official (TAO). The TAO is an individual in the traveler's supervisory chain who is authorized to electronically or manually sign the travel approving block of the travel order and the travel settlement voucher. A checklist is provided to assist the TAO, see paragraph 3 'Pre Settlement-Approving Official: Travel Settlement Voucher Checklist' within this TDY SOP. In addition, the TAO will:

1) direct the official travel and approve items for reimbursement.

2) be responsible for reviewing the **validity** of the TDY travel settlement voucher ensuring that travel is conducted in a prudent manner, consistent with the travel order and the travel regulations.

3) be responsible for ensuring TDY travel settlement vouchers are submitted within five (5) **working** days after completion of travel.

d. USACE Finance Center (UFC) will:

1) perform examination, certification, and overall control of the TDY travel settlement voucher examination process. This responsibility also includes resolving settlement questions, issuing payments, establishment of necessary TDY submission, PCS record retention, and post settlement audit procedures.

2) review the CEFMS travel settlement voucher data and the IATS data to clarify processing. The UFC will not reimburse items claimed without proper backup on the orders or the voucher. The UFC will state in the 'Remarks' section of the travel settlement voucher those items not approved and why they were not approved. JTR Vol. II, C5050.

2. **PROCEDURES.**

a. Initiation of the TDY travel settlement voucher by the traveler.

1) The traveler will enter TDY travel settlement voucher information into CEFMS. The CEFMS generated travel settlement voucher, DD1351-2, will be electronically or manually signed by the traveler. At the same time, the completed DD1351-2 will be printed and taken to the travel approving official along with the supporting receipts and other required documents. Travel approving official will approve/certify in CEFMS. If the travel settlement voucher has been manually signed, CEFMS will ask the TAO to make sure the DD1351-2 has been signed. Then when the TAO approves the travel settlement voucher, CEFMS asks the TAO if he knows that he is approving for the traveler as well as himself/herself. Once approval has been given by the TAO, the travel settlement documents will be returned to traveler for official retention.

2) Constructive cost comparisons of travel, other unusual situations or instructions **must** be stated in the 'Remarks' section of the travel settlement voucher. Examples are included in paragraph 2(l) 'Constructive Vouchers' within this TDY SOP.

b. Review and approval by the travel approving official (TAO).

1) Each travel settlement voucher will be reviewed by the TAO for compliance with the travel order and the travel regulations. The TAO will determine the required receipts and will decide whether supporting documents are proper and agree with the amounts claimed on the travel settlement voucher, DD1351-2.

2) The TAO may administratively approve items claimed, but not specifically approved on the order. To do so, each item for approval must be indicated in the 'Remarks' section of the travel settlement voucher. For instance, 'Actual expense for lodging is approved. Memo on file'.

3) The TAO will approve/certify the travel settlement voucher by executing electronic approval within CEFMS or by signing manually. Careful verification should be taken for all reimbursable items **before** approving the voucher for processing at UFC. **If the TAO does not want to approve any item on the travel settlement voucher, he should return the voucher to the traveler with instructions.**

4) After completion of the review and approval by the TAO, the TDY travel settlement voucher and supporting documents will be returned to the traveler or TAO for mandatory retention of three (3) years. In addition, all TDY settlement vouchers for travel conducted citing EPA Superfund work items **must** be forwarded to the local Finance Office, as legislated, to support agency billings.

5) Questions or guidance regarding allowable expenses or procedures may be addressed to the Finance and Accounting Office of the supported activity, the Logistics Office of the supported activity if questions are related to air travel, or to the UFC. The responsibility or final determination of reimbursement rests with UFC. JTR Vol. II, C5050.

6) The TAO **must** coordinate all advances through the local F&A Officer. If the TAO signs the DD1351's for advances, the F&A Officer must initial.

c. Retention of supporting documentation.

1) **Travel receipts/travel settlement documents constitute official files of the activity that requested the travel to be performed. They must remain in the work place if the traveler leaves his/her district by transfer to another district or another federal agency, or if he/she leaves federal employment.** Traveler or TAO is responsible for maintaining an official file for travel consisting of the travel settlement voucher and supporting documents. The IATS travel voucher summary printout is considered a part of the supporting documents and as such **must** be maintained as a part of the official file. All receipts are to be maintained IAW with DoD/DA policy. The official file for travel must be maintained at the supported activity for a minimum of three (3) years. After three years the documents are to be boxed and shipped to a 'records holding' facility where they will be kept for another three-year three months period, then destroyed. Traveler **must** forward the official file for EPA Superfund work items directly to the local Finance Office for retention of thirty (30) years. The retention period begins with the **date of the issuance** of the travel settlement voucher.

2) TAO's are responsible for retaining required supporting documents for invitational travel; or, the documents may be kept in a central repository established IAW DOD/DA or local policy.

3) As a prerequisite for clearance, an employee **leaving his/her district or federal employment** is expected to out-process through the Finance and Accounting Office at the supported activity. All travel settlement vouchers and supporting receipts for TDY trips made during the previous three (3) years of employment **must** be kept in a central repository established IAW DOD/DA or local policy.

d. Certification and payment by the UFC.

1) The UFC will review travel settlement voucher data and IATS data to clarify processing. UFC will not reimburse items claimed without proper backup on the orders or the voucher. UFC will state in the 'Remarks' section of the travel settlement voucher those items not approved and why they were not approved. JTR Vol. II, C5050.

2) The UFC will issue Treasury checks or Electronic Funds Transfer (EFT) to travelers for travel settlement payments and advances. **The employee must have the correct mailing address (personal residence/mailling address) within CEFMS (screen 10.131). The UFC will not mail checks to the employee's office address.**

3) The UFC will issue travel advances when appropriate. Advance requests are made on a DD1351 and are to be signed by the F&A officer or signed by the TAO with the F&A officer initialing. The DD1351 must be accompanied by a copy of the orders (either a DD1610 or DD1614). Faxes will be accepted. Advances will **not** be issued by UFC if traveler has a government sponsored travel card and/or the advance is less than \$100. Fax number: (901) 874-8570.

e. Post settlement audit requirements. The supported activity Finance and Accounting Office will perform post settlement audits to verify computational and functional procedures are met in accordance with applicable regulations and procedures outlined in this policy guide. Random statistical sampling will be used by UFC to

select travel settlement vouchers for audit. In addition, all TDY travel settlement vouchers of \$2500 or more will be audited by the supported activity.

f. Statutory guidance. Any person who knowingly presents a false, fictitious, or fraudulent claim is liable to a fine of not more than \$10,000 or imprisonment for not more than five (5) years or both. 18 USC 287.

g. General.

1) Due Care. A traveler on official business (permanent duty travel or temporary duty travel) will exercise the same care in incurring expenses and accomplishing a mission that a prudent person would exercise if traveling on personal business. Excess costs, circuitous routes, delays or luxury accommodations unnecessary or unjustified in the performance of a mission are not considered acceptable as exercising prudence. Employees will be responsible for excess costs and any additional expense incurred for personal preference or convenience.

2) Per Diem Entitlement. Travel entitlement such as per diem is paid using the 'lodging plus' system with three-fourths (3/4) of the M&IE allowance being paid on the first and last day. Other authorized expenses such as rental cars, taxi and limousine fares, registration fees, official business and personal phone calls, ATM fees, etc. are reimbursable. These expenses must be related to official business or are required for the traveler's reasonable subsistence, health, or comfort during the period of temporary duty.

3) Tips. Tips are allowed for shuttles or limousines and taxis to and from the terminal. Limousine and taxi service fare reimbursement is allowed a tip of \$0.15 for fares of \$1 or less, or a tip of 15 percent of the fare. Airport shuttles that have a set charge are allowed the same tip rate as taxis and limousines. If transportation is furnished without charge by a hotel, motel, or similar facility, for travel between common carrier terminal and such hotel, motel, or similar facility, traveler may be reimbursed for tips given to drivers operating such transportation, not to exceed \$1 for each one-way trip. Tips are also allowed for 'excess baggage' when approved.

4) Baggage tips-personal property. Except for an employee with a disability, redcap/skycap charges for handling personal baggage at transportation terminals are expenses of travel payable out of per diem allowances and aren't items for separate reimbursement. However, charges or tips at transportation terminals for handling government property carried by the traveler is allowed for separate reimbursement. Make sure the statement is on the orders. Or, claim as a reimbursable on the travel settlement voucher with a statement that traveler was transporting government property.

5) Baggage tips-government property. Fees and tips for government property baggage at hotel and motels are expenses for separate reimbursement. When an employee shows that a separate or additional charge was incurred by reason of the handling of government property at a hotel/motel, such expense is reimbursable as a transportation expense. Again, the orders must carry the statement that traveler was transporting government property; or, the travel settlement voucher must have a statement in the remarks section of the voucher stating that traveler was transporting government property. Claim as a reimbursable expense.

6) Army Central Reservations Center (ACRC) -Lodging Success Program (LSP). Traveler is required to contact the ACRC for reservations when traveling to certain cities specified in the Lodging Success Program. See paragraph 2(g)(6) 'Army Central Reservations Center-Lodging Success Program' and paragraph 7 'Lodging Success Program' within this TDY SOP. When lodging is unavailable at LSP hotels, the ACRC is authorized to issue a non-availability (NA) control number to traveler. The NA number must be annotated on the official travel order and travel settlement voucher in the 'Remarks' section. If there is no NA control number stated in the 'Remarks' section of the travel settlement voucher, the traveler will not be reimbursed for lodging amounts in excess of the amount stated for the LSP contract

hotel. Cancellation of these reservations, as all others, are the responsibility of the traveler. Failure to cancel a reservation may result in the traveler being charged for the accommodation without reimbursement. (Also, see 'http://troll.redstone.army.mil/mwr/lodging/' on the Internet for program information.)

7) Calculating Per Diem correctly within CEFMS. For per diem to be paid correctly, the traveler must enter the correct data into CEFMS. When entering a travel settlement voucher within CEFMS, the traveler must indicate whether he/she has worked for more than a half day. Under normal circumstances, the traveler will have worked more than a half day. If the traveler has not worked more than a half day, the traveler should be charged leave.

h. Conferences.

1) Booking Lodging for Conferences. For conferences, seminars, meetings, and training in the Lodging Success Program areas, the group coordinators of travelers attending conferences, seminars, meetings or training classes are required to contact the Army Central Reservation Center (ACRC) prior to booking room blocks for the event in order to determine space availability and maximize cost savings at LSP contract hotels. If your conference, seminar, etc. is booked at one of the LSP contract hotels by ACRC personnel, then the traveler does not need an NA control number, but must include the following statement in the 'Remarks' section of the DD1610 and/or DD1351-2: 'Conference, seminar, etc. booked by ACRC.' Traveler will receive the LSP contract price. When group lodging requirements are unavailable at LSP hotels, the ACRC is authorized to issue a single non-availability (NA) control number to the group coordinator. It is the responsibility of the group coordinator to provide attendees with the group reference or NA number, hotel telephone number and address, and the cutoff date to make reservations. The NA control number must be annotated on the official travel orders (DD1610) and/or the travel voucher (DD1351-2) in the 'Remarks' section for the purpose of reimbursement.

2) Per Diem Allowable at Conferences. Travelers can be reimbursed up to 25% above the standard per diem rates (per geographical location) if they are attending a conference. The traveler is authorized the use of the conference lodging allowance when the traveler is 1) notified by the conference sponsor that the conference lodging allowance is necessary, 2) the statement 'A conference lodging allowance rate of up to \$ X is authorized' is included in the remarks section of the travel orders (CEFMS screen 12.23.1) and 3) the additional allowance is authorized or approved by the traveler's agency.

3) Claiming the Allowable Conference Rate. (3) To claim the lodging expense allowance on the travel settlement voucher, the traveler should first claim the normal per diem rate in the itinerary section of the travel voucher (CEFMS screen 7.34). The remaining portion of the total actual lodging charge (excluding taxes) should be claimed on CEFMS screen 7.33 (Travel Voucher Reimbursable Expense Screen) by selecting Expense Code "TY", Conference Lodging Surcharge. This amount cannot exceed 25% of the normal lodging per diem daily rate times the number of days of authorized lodging. Travelers are reminded to claim lodging taxes using this same screen and selecting Expense Code "TX", Lodging Taxes.

4) Light Refreshments at Conference Type Functions. Light refreshments can be served to government employees at officially designated conferences on official travel and funded with appropriated funds during morning, afternoon, or evening breaks excluding alcoholic beverages. In addition, conference attendees not on travel orders due to the vicinity of their permanent duty station may also be provided light refreshments purchased with appropriated funds based on the judgment of the senior official for the conference. If agencies sponsoring a conference provide light refreshments at no cost to attendees, the traveler will still be entitled to receive the entire authorized meals and incidental expense (M&IE) per diem rate. If the traveler pays for the light refreshment, he or she is entitled to no additional reimbursement (i.e. only the M&IE per diem will be due the employee).

i. Typical trips. For most trips, if you enter your itinerary and reimbursable expenses into CEFMS correctly, you will be paid correctly. It is **not necessary** to enter excessive legs in your itinerary, i.e. home to permanent duty station (PDS) airport, airport to temporary duty (TDY) airport, TDY airport to TDY site, TDY site to TDY airport, etc. A typical trip with one leg can be entered using only three CEFMS sequences: depart permanent duty station, arrive TDY (stop code is TD, temporary duty), and depart TDY site to arrive back at permanent duty station (stop code is MC, mission complete).

j. Advances. The UFC will issue travel advances when appropriate. In the case where traveler does **not** have a government sponsored travel card, the advance may not exceed eighty (80) percent of the sum of M&IE, miscellaneous expenses, registration fees, etc., **AND** lodging expenses. Advances will not be issued by UFC if traveler has a government sponsored travel card, and/or the advance is less than \$100. TDY travel advances must be settled with the UFC within five (5) working days after completion of TDY travel. PCS travel advances must be settled with the UFC within thirty (30) calendar days after completion of the PCS travel. Submitting timely and complete travel vouchers will satisfy this requirement. Advance requests are made on a DD1351 and are to be signed by the F&A officer or signed by the travel approving officer with the F&A officer initialing. The DD1351 is to be accompanied by a copy of the orders (either a DD1610 or DD1614). Faxes will be accepted. (901-874-8570). Advances will be issued by check by EFT. In Part V of the DD1351 (Remarks), be sure to put the address where you want the check information to be mailed if it is different from the address in CEFMS Screen 10.131 (residence/mailling address).

k. Advances-ATM. If traveler has a government sponsored travel card, ATM withdrawals by the traveler are to provide the travel advance for the traveler. ATM withdrawals are to cover expenses where payment cannot be made by travel card. ATM withdrawals are not to exceed eighty (80) percent of the sum of M&IE, miscellaneous expenses and registration fees or any other expenses where payment will **not** be made with a travel card. Traveler may not claim reimbursement for ATM fees in excess of this amount. Lodging expenses are **excluded** from the advance. Travel card ATM withdrawal limit is \$200 (includes the service fee) daily but not to exceed \$500 within a billing cycle (month). Any requests to the contractor to change these limits for an individual card holder, due to requirements of long term training (LTT) or extended TDY, are made at the discretion of management. The withdrawal fee plus any service fee charged by the government sponsored charge card is to be claimed as a miscellaneous expense. In the 'Remarks' section, state the amount of the advance and fee. For example, 'ATM withdrawal \$200 X 1.9% = \$3.80 + service fee \$2 = \$5.80'.

l. Constructive vouchers. On the travel settlement voucher, the basic rule for being paid correctly when constructing data is to enter the data for travel that was stated on the orders. Provide statements for travel other than what was on the orders in the 'Remarks' section of the travel settlement voucher. Examples are if the traveler leaves earlier or stays later (personal preference, such as taking leave in conjunction with the TDY) or if traveler elects to drive instead of fly. A cost comparison **must** be stated on the travel settlement voucher in the 'Remarks' section.

m. Driving your POV to the TDY site.

1) POC-More advantageous to the government. When your travel order authorizes 'POC-More advantageous to the government' (the #1 selection when filling out your request for orders), claim the mileage in the itinerary section of your voucher. The mileage rate will be paid at 32.5/cents per mile.

2) POC-Reimbursement limited to constructive cost of carrier. When your travel order authorizes 'POV-Reimbursement limited to constructive cost of common carrier' (this is the #2 selection when filling out your request for orders), claim zero (0) miles and the constructed itinerary (departure and return dates) which the travel approving official would have authorized had a common carrier (airplane, bus, train, etc.) been used. In the reimbursable expenses section, claim the lesser of 1) the common carrier fare plus taxi fare to and from terminal, or 2) your mileage amount (currently 32.5/cents per mile X the number of miles). Note that travel is limited to one day when driving is **not** authorized as advantageous to the government. A

cost comparison **must** be stated in the travel settlement voucher in the 'Remarks' section. See example below.

<u>Trip to Dallas from Tulsa, AIR</u>		vs.	<u>Trip to Dallas from Tulsa, POV</u>	
Fare	\$100.00		Mileage 252 miles X 32.5/cents/mile	\$81.90
Taxi or limousine from residence to terminal	15.00		Total	\$81.90
Taxi or shuttle from terminal at TDY point to hotel	<u>10.00</u>			
Total	\$125.00			

n. Getting to and from the PDS airport (or other terminal). Transportation costs to and from the transportation terminal in the area of the permanent duty station, including parking at the terminal, are reimbursed **not to exceed** the cost of taxi fare to and from the terminal. Actual mileage must be included in the 'Remarks' section of the travel voucher. Claim your actual mileage and parking in the reimbursable expenses section of your voucher if they are less than round-trip taxi fare. Claim round-trip fare as a 'miscellaneous expense' and specify in remarks if your mileage and parking exceed two taxi fares. Example 'Round-trip taxi fare of \$40 claimed as less than actual mileage and parking in the amount of \$50.

o. Early departure to and/or late return from TDY for personal convenience. For travel by commercial air in CONUS one day is allowed. No excess costs for travel or M&IE will be paid by the government. Claim the itinerary (departure and return dates) in which the travel voucher reviewing official would have authorized for accomplishing the official TDY business. Explain your claim in the remarks section. Example: 'Actually returned to PDS 6-23. Could have returned 6-21'. Traveler will not be reimbursed for 6-22/23.

p. Authorized delays: Not staying at the TDY location. Your travel order must show your TDY location. However, you may be authorized to obtain lodging at other locations, in some situations, when it is not available at the TDY location or when it is necessary to catch an early flight back home, etc. To be paid the authorized per diem rates for these other locations, enter 'AD' (authorized delay) as the itinerary reason for stop code and enter the correct destination code for the location. Explain the reason for not staying at the TDY location in the 'Remarks' section of the travel settlement voucher.

q. 'Free' meals. Entitlement to the meals portion of the M&IE is reduced and the **'Proportional'** rate shall apply when meals, other than meals included in air fares or from friends or relatives, are received at no cost or have been purchased by the government through some means such as a registration fee. The 'Proportional Rate' shall apply on any day when at least one, but not all three meals, are consumed in a government mess; or, are provided as just mentioned. The proportional rate is the average of the government meal rate (\$7.50) and the meals portion of the applicable M&IE rate as listed in Appendix D (CONUS) or Appendix B (OCONUS) for the location concerned, rounded to the nearest dollar.

Example for CONUS (standard rate used):

$$\begin{aligned} & (\text{Gov't meal rate} + \text{Local Meals Rate}) / 2 = \text{Proportional rate} \\ & (\$7.50 + \$28.00) / 2 = \$17.75, \text{ rounded to } \$18.00 \end{aligned}$$

r. Unused, Downgraded, or Oversold Accommodations or Transportation Services. When a traveler knows reservations for transportation and/or accommodations will not be used, the traveler must cancel the reservations within the time limits specified. Likewise, when the transportation furnished is different or of less value than authorized on the ticket, or where a journey is terminated short of the destination specified on the GTR, the traveler must report occurrence to the Travel Approving Office. All adjustments in connection with official passenger transportation must be promptly processed to prevent loss to the Government. All unused tickets (including portions thereof), coupons, exchange orders, refund slips, notices of fare adjustments, etc., and the factual information relating to the unused passenger transportation must be turned into the Travel Approving Office. Failure of travelers to follow these procedures may subject them to liability for any resulting losses.

s. Compensation from Air Carriers. When penalty payments are made by air carriers for failing to furnish confirmed accommodations, **the payments belong to the Government and not to the traveler.** Travelers, on receipt of such a payment, are **required** to turn the payment into the transportation office for proper disposition. In contrast, employees who voluntarily give up their seats on overbooked planes may retain the payments (as distinguished from the penalty payment for failure of the carrier to furnish the Government traveler a confirmed space). If the employee voluntarily gives up a seat and thereby incurs additional travel expenses, the additional expenses are the **employee's responsibility.** If voluntarily giving up a seat impinges on the performance of official duties, an employee must not voluntarily give up a reserved seat. **To the extent the employee's travel is delayed as a result of the employee voluntarily giving up a reserved space, the employee shall be charged annual leave** for the additional working hours (59 Comp. Gen. 203) (1980)).

t. Electronic Funds Transfer. The Debt Collection Improvement Act of 1996 amends 31 U.S.C. 3332 to require federal agencies to convert from Treasury checks to Electronic Funds Transfer (EFT) for all payments. Contact your Finance and Accounting Office or the UFC for information on how to sign up for EFT. With EFT you receive your travel voucher settlements timely and without the possibility of a lost or misplaced check. It also prevents the 4-6 week waiting period for the U.S. Treasury to issue clearance for the UFC to reissue payment. Forward the original signature copy of the SF1199A (EFT form) or UFC Form (UFC-Disb-4) to the USACE Finance Center, 5722 Integrity Drive, Millington, TN 38054-5005, ATTN: Disbursing Office (CEFC-AD-I).

u. JTR and the Internet. Joint Travel Regulations and changes may be viewed on the Internet at <http://www.dtic.mil/perdiem/jtr.html>.

v. Travel Claim Appeals. TDY and PCS travel voucher settlements may be appealed through the General Services Administration Board of Contract Appeals.

1) Request for Decision by Official. A request for a Board decision may be made by a Disbursing official, certifying official of an agency, or the head of an agency. These requests called a 'Section 3529 decision' are to be made in accordance with General Services Administration Board of Contract Appeals, Rules for Decisions Authorized under 31 U.S.C 3529, Rules 501-506. Requests for decisions should address only specific voucher(s), not general legal advice. Requests for decisions should be made to Office of the Clerk of the Board, Room 7022, General Services Building, 1800 F Street, NW, Washington, DC 20405. The Clerk's telephone number is 202-501-0116 and the facsimile number is 202-501-0664. Additional information regarding claims should be addressed and requested from the Clerk's Office. Requests should include the following information: 1) Explain why the official is seeking a Section 3529 decision, rather than taking action on his/her own regarding the matter; 2) State the question presented and include citations to applicable statutes, regulations, cases; 3) Name, address, telephone number, facsimile number (if available) of the official making the request; 4) Name, address, telephone number, facsimile number (if available) of the employee affected by the specific payment or voucher; and 5) Any additional information which the official believes the Board should consider.

2) Request for Decision by Traveler. Appeals may be made by the traveler to the Board in accordance with General Services Administration Board of Contract Appeals, Rules for Procedure for Travel and Relocation Expenses Cases, Rules 401-408. Requests should be made to Office of the Clerk of the Board, Room 7022, General Services Building, 1800 F Street, NW, Washington, DC 20405. The Clerk's telephone number is 202-501-0116 and the facsimile number is 202-501-0664. Additional information regarding claims should be addressed and requested from the Clerk's Office. Requests should be filed by the traveler (claimant) or the traveler's (claimant's) attorney or authorized representative and include the following information: 1) Name, address, telephone number, facsimile number (if available); 2) Type of Claim (Temporary Duty or Relocation); 3) Name, address, telephone number, facsimile number (if available) of the agency employee who denied the claim; 4) Copy of the denial claim; and 5) Any additional information which the traveler believes the Board should consider.

3. **PRE SETTLEMENT - APPROVING OFFICIAL, TRAVEL SETTLEMENT VOUCHER CHECKLIST**

This checklist is to be used by the Approving Official when the traveler has returned from TDY and presents Travel Settlement Voucher for review.

YES NO N/A

- () () () 1. Complete copy of original travel orders and amendments attached to voucher (manually or electronically)?
- () () () 2. Manual signature of traveler and date or, if automated, electronic signature with date?
- () () () 3. Travel Settlement voucher submitted within five (5) working days after completion of travel? Failure to do so may result in late payment.
- () () () 4. Does the itinerary data agrees with orders/amendments? (Check for authorization.)
- () () () 5. Does itinerary data show all dates, times, places, modes of travel and reasons for stops, including all stops for official business, personal convenience, and interim returns to permanent duty station? (Check for accuracy and completeness.)
- () () () 6. Did traveler use more or fewer days than necessary to perform the mission? If so, explanation and authorization must be provided and noted in the 'Remarks' section.
- () () () 7. Has Leave taken in conjunction with TDY been noted on the travel voucher in the 'Remarks' section?
- () () () 8. Is mode of travel consistent with orders?

NOTE:

- a. If traveler elected to drive for own convenience, reimbursement is \$.105/mile.
- b. If traveler elected to drive POV instead of fly and a cost comparison reflected that driving POV was more advantageous to the government, then traveler will be reimbursed \$.325/mile.

- () () () 9. Are lodging rates in excess of established government rates? If yes, then is there an actual expenses for lodging authorization established prior to travel? A statement in the 'Remarks' section should note there is a memo on file.
- () () () 10. Are there any changes to long term training (i.e. lodging costs)? If so, have these changes been administratively approved and a copy of the memo retained? A statement in the 'Remarks' section should note there is a memo on file.
- () () () 11. Are there any other items claimed not specifically authorized in the orders? If so, have these items been administratively approved and a copy of the memo retained. A statement in the 'Remarks' section should note that there is a memo on file. If administratively approved after travel was initiated, the TAO must note in 'Remarks' of TAO approval within CEFMS.
- () () () 12. Did traveler go to region using the Lodging Success Program?
- () () () 13. If traveler went to a Lodging Success Program Region, were reservations made or was a non-availability number given? Non-availability number must be stated in 'Remarks'.
- () () () 14. Is valid lodging receipt attached? If not, traveler must retrieve a replacement receipt from the place of lodging.

- () () () 15. Does lodging receipt clearly state how charge(s) were computed (i.e., daily, weekly or monthly rate, indicates single occupancy and/or if sharing a room with another government traveler).
- () () () 16. Receipts for registration fees and conference fees have been stated and are attached? If less than \$75, local policy applies.
- () () () 17. Statement of number of meals, which meals, and dates of meals included in registration, conference, or for any other occasion have been stated? Proportional meal rate applies.
- () () () 18. Is the amount stated for the rental automobile correct and is the receipt attached? If less than \$75, local policy applies.
- () () () 19. If foreign currency was used while traveling, have the exchange rate and commission fee been shown in the remarks section of the voucher?
- () () () 20. Is there a signature for official calls? Local policy applies.
- () () () 21. Are there receipts for all items claimed in excess of \$75?

4. **AUDIT PROCEDURES.**

a. **Authority.** On May 10, 1995, MEMO #8, a policy memorandum, was signed by Dr. John J. Hamre, approving the general policy of the Department of Defense to have travel vouchers selected randomly and examined.

b. **Guidelines.** Overall guidelines for the administrative examination of disbursement vouchers is set forth in Title 7 of the General Accounting Office (GAO) Policy and Procedures Manual. These types of reviews are typically divided into either pre- or post-payment examinations. The pre-payment phase (approving official) is needed because internal controls are provided through administrative reviews prior to payment. The post-payment phase begins when supervisory review and automated edit checks and computation methods have been demonstrated to provide adequate controls. The overall scope of pre- and post-payment reviews is to ensure propriety of the voucher, legality of the disbursement and accuracy of the facts stated in the vouchers and supporting records. The following paragraphs set forth specific requirements for **post**-payment examinations of disbursement vouchers.

c. **General.** Random sampling techniques are being used in the post-payment examination phase of disbursement vouchers. Disbursing officials who rely in good faith upon valid statistical sampling procedures established and approved by the Director, Defense Finance Accounting Service (DFAS), or a designated representative, to certify a voucher for payment will not be liable for losses from the payment of a voucher not examined because of the sampling procedure used. A disbursing official shall not administratively examine vouchers for which he/she is responsible for approving or executing payment.

d. **Post-Payment Examination Requirements.** A post-payment examination is defined as an administrative review that takes place following the payment of a voucher. Also, these reviews will be performed by persons who are independent of the particular entity that prepared and disbursed the payments being examined. Some specific areas that should be examined include, but are not necessarily limited to the following:

1. the propriety of the voucher.
2. the legality of the disbursement.
3. the accuracy of the facts stated in the vouchers and supporting records.

e. **Document Retention for Examination Purposes.** Disbursement vouchers and original documentation prepared at locations other than a DFAS Center, OPLOC or UFC must be maintained at the originating location for a period of six years three months; if EPA Superfund, thirty years.

f. **Conducting the Examination.** The next step is to conduct the post-payment review of the travel claims according to furnished guidelines. The UFC will send copies of the travel settlement claims (Integrated Automated Travel System-IATS computations) selected by the random selection process. The supported activity FAO is responsible for coordinating TDY post settlement audits and reviews. Receipts and paperwork will be requested from the traveler. The checklist in paragraph 5 'Post Settlement Checklist' within this TDY SOP provides common discrepancies observed among travel claims. Every selected claim will be audited and results of the audit provided to USACE Finance Center, ATTN: Travel, 5722 Integrity Drive, Millington, TN 38054-5005.

g. **Corrective Action System.** An essential part of the examination process is the identification of systemic problems, trends and corrective actions. Based on an analysis of the examination findings, corrective actions will be implemented by UFC to alleviate current deficiencies and prevent similar future occurrences. Results must be documented. Send responses via e-mail. Format as follows: enter the travel order number, list the action taken with the results found (overpaid or underpaid), and finally list the action you think UFC should take, e.g., issue a bill, no action needed, or issue a check.

5. **POST SETTLEMENT CHECKLIST** This checklist is to be used for the local finance and accounting office to review a processed travel voucher.

YES NO N/A

- () () () 1. Complete set of the travel orders and amendments. Traveler has five days to comply.
- () () () 2. A copy of the IATS summary voucher printout. Traveler is required to keep a copy.
UFC will make every effort to enclose a copy with the audit.
- () () () 3. All signatures needed: traveler, approving official, technical advisor (if needed), telephone
approving official, etc.
- () () () 4. Itinerary on the orders agrees with the itinerary on the IATS printout.
- () () () 5. All items for reimbursement are fully documented.
- () () () 6. Any comments in the 'Remarks' section of the orders or the travel settlement voucher have
been considered by UFC when computing the settlement amount.
- () () () 7. Verify advances were taken from the settlement amount. A copy of the DD 1351 **must** be
included by traveler.
- () () () 8. Receipts for unused transportation requests or unused carrier tickets were turned in to the
Transportation Office of the supported activity.
- () () () 9. Review of IATS enclosures will encompass a verification of accuracy of computations.
- () () () 10. Any discrepancies that arise (overpaid/underpaid) must be set out by travel order number
in a memorandum to UFC via e-mail.

NOTE: FOR SPECIFIC ITEMS TO VERIFY SEE THE 'PRE SETTLEMENT CHECKLIST'.

6. CONSTRUCTIVE TRAVEL

a. UFC procedures for determination of cost when official travel performed by privately owned conveyance (POC) as a matter of personal preference.

1) When an employee uses a POC as a matter of personal preference while traveling on official business, the total payment may **not** exceed the total constructive cost of the mode of common carrier that would have been provided by the transportation officer at the supported activity including constructive per diem for travel by that mode.

2) The mileage payment shall not exceed the constructive cost of the commercial air carrier or ticket.

b. In order for UFC to determine the correct amount to reimburse the traveler, the following information must be provided in the 'Remarks' section of the CEFMS travel settlement voucher:

1) the cost of the airline ticket.

2) the date traveler would have departed residence, arrived at TDY destination, departed TDY destination and arrived back at residence if traveler had flown versus use of POC.

3) mileage and airport parking not to exceed round-trip taxi/limousine fare from residence.

4) taxi/limousine fee from TDY air terminal to hotel and return.

c. Temporary duty in connection with leave status.

1) Temporary duty may be authorized before, during and after leave status. Per diem allowance and transportation expense entitlements are limited to the conditions directly related to the official TDY assignment.

2) Travel approving officials are responsible to ensure pertinent information is provided in the 'Remarks' section of the travel settlement voucher to ensure that UFC reimburses authorized expenses in connection with official duty. The itinerary may reflect actual times traveler departed and returned; however, the remarks section should reflect the time leave began and ended, if applicable.

d. If meals are included in registration fees, the travel settlement voucher must indicate what meals were included on each day, along with the reimbursed registration fees in the 'Remarks' section of the travel settlement voucher.

e. Travel approving officials must ensure information provided above is accurate and complete in the 'Remarks' section of the CEFMS travel settlement voucher **before** approving.

f. Incomplete information may cause a delay in reimbursing traveler by the UFC.

7. LODGING SUCCESS PROGRAM

a. The Lodging Success Program (LSP) is **MANDATORY** for all military and civilian Army TDY travelers to the following nine (9) areas.

National Capitol Region (NCR)	Fort Monroe-Hampton, VA Area	Fort Eustis-Newport News, VA Area
Puerto Rico Region	Atlanta, GA Region	Miami, FL Region
San Antonio, TX Region	Boston, MA Region	Oahu, HI Region

b. Travelers to the LSP areas must contract the ACRC for reservations. Travelers contacting the contract hotels directly will not receive the Army lodging rate. A non-availability control number must be issued by ACRC in order for traveler to be reimbursed for lodging in other than an LSP contract hotel. (Also see the Internet site 'http://trol.redstone.army.mil/mwr/lodging/' for program information.) ACRC hours of operation are **Monday - Friday 0600 - 2100 hours (EST). Saturday, Sunday and holidays, 0800-1800 hours (EST). ACRC may be reached at 1-800-GO-ARMY-1 (1-800-462-7691). Faxed requests (3 reservations or more) may be sent to 1-205-876-6870.**

c. **Shuttle Service** The contract hotel must provide scheduled round trip transportation shuttle service to and from the closest airport, contract hotel, designated TDY destination, and military installation.

d. **Conferences, Seminars, Meetings, Training** Group coordinators of travelers attending conferences, seminars, meetings or training classes are required to contact the Army Central Reservation Center (ACRC) prior to booking room blocks for the event in order to determine space availability and maximize cost savings at LSP contract hotels. If your **conference, seminar, etc. is booked** at one of the LSP contract hotels **by ACRC** personnel, then the traveler does not need an NA control number, but must include the following statement in the 'Remarks' section of the DD1610 and/or DD1351-2: 'Conference, seminar, etc. booked by ACRC.' Traveler will receive the LSP contract price. When group **lodging requirements are unavailable at LSP hotels**, the ACRC is authorized to issue a single non-availability (NA) control number to the group coordinator. It is the responsibility of the group coordinator to provide attendees with the group reference or NA number, hotel telephone number and address, and the cutoff date to make reservations. The NA control number must be annotated on the official travel orders (DD1610) and/or the travel voucher (DD1351-2) in the 'Remarks' section for the purpose of reimbursement.

e. **Actual Expense/Actual Expense for Lodging.** The USACE Finance Center will NOT pay Actual Expense or Actual Expense for Lodging to any Lodging Success Program city unless a non-availability number has been established prior to travel.

f. **Stating TDY destination in travel voucher.** It is to the travelers' benefit to choose the actual destination (if possible) when processing the DD1610 or DD1351-2. For example, choose Lackland AFB instead of San Antonio, or choose Fort McPherson instead of Atlanta.

g. **Failure to Cancel.** Cancellation of lodging reservations are the personal responsibility of the traveler and must be accomplished directly with the appropriate contract hotel. Failure to cancel reservations for lodging not utilized may result in automatic charges for the first night stay. Contract hotels will provide cancellation numbers for the traveler to retain as a source of reference.

h. **Blanket Orders (military personnel only).** If a military traveler is using blanket travel orders and the TDY destination takes him/her to one of the regions listed in the Lodging Success Program (after leaving on TDY), the traveler must contact ACRC to obtain an NA control number. The NA control number, TDY destination and/or statement of exemption must be listed in the 'Remarks' section of the DD1351-2. Additionally, the statement 'Government quarters are available and government mess is not available' must be in the 'Remarks' section of the DD1610 and DD1351-2.

i. **Adequate Quarters** IAW the JFTR and the JTR, travelers on official TDY orders must use adequate **government** quarters. (LSP contract hotels are considered to be ‘government quarters’.) When adequate quarters are available and **other lodging** is used, the reimbursement for a member on official travel is limited to the cost of government quarters. The USACE Finance Center will reimburse up to the maximum rate for the Lodging Success area of the TDY.

j. The following full-service commercial hotels have been contracted:

1) **NATIONAL CAPITAL REGION** When traveling to the National Capitol Region, a NA control number and the date obtained must be stated in the ‘Remarks’ section of the DD1610 and DD1351-2.

Holiday Inn Metro Eisenhower, 2460 Eisenhower Avenue, Alexandria VA	\$82.00
Ramada Plaza Hotel, 4641 Kenmore Avenue, Alexandria VA	\$79.84
Doubletree Guest Suites, 100 S. Reynolds Street, Alexandria VA	\$88.87
Crowne Plaza National Airport, 1489 Jefferson Davis Hwy., Arlington, VA	\$86.83
Doubletree Hotel, 300 Army/Navy Drive, Arlington, VA	\$95.00
Hilton Hotel at Mark Center, 5000 Seminary Road, Alexandria VA	\$118.00
Hilton Hotel Springfield, 6550 Loisdale Road, Springfield VA	\$89.39
Extended Stay Hotels (30 days or longer):	
Homewood Suites Hotel, 4950 Leesburg Pike, Alexandria, VA	\$86.00
Oakwood Corporate Housing, 140 S. Van Dorn St., Alexandria, VA	\$75.00
Oakwood Corporate Housing, 501 N. Roosevelt Blvd., Falls Church, VA	\$75.00

2) **FORT EUSTIS-NEWPORT NEWS, VA AREA** The area is described as: Williamsburg VA on the north, Norfolk Airport South, James River West and Intracoastal Waterway, Chesapeake Bay to the East. If the TDY destination falls within this box, it needs an NA number. If the NA number is not supplied, then lodging rates in the Lodging Success Program apply.

	<u>Nov-May</u>	<u>Jun-Oct</u>
Holiday Inn Hotel and Conf. Center, 1815 West Mercury Blvd, Hampton, VA 23666	\$59.00	
\$76.00		
Ramada Inn and Conf. Center, 950 J. Clyde Morris Blvd., Newport News, VA 23601	\$47.00	\$69.00

3) **FORT MONROE-HAMPTON, VA AREA** The area is described as: Williamsburg VA on the north, Norfolk Airport South, James River West and Intracoastal Waterway, Chesapeake Bay to the East. If the TDY destination falls within this box, it needs an NA number. If the NA number is not supplied, then lodging rates in the Lodging Success Program apply.

	<u>Nov-May</u>	<u>Jun-Oct</u>
Quality Inn & Suites, 1809 West Mercury Blvd, Hampton, VA 23666	\$55.50	\$66.00

4) **PUERTO RICO REGION**

	<u>16Apr-14Nov</u>	<u>15Nov-15Apr</u>
Wyndham Old San Juan Hotel, 100 Brumbaugh, San Juan, PR	\$147.30	\$166.17
Condado Plaza Hotel, 999 Ashford Avenue, San Juan, PR	\$150.00	\$167.00

5) **ATLANTA, GA REGION** An NA control number is needed when traveling to the Atlanta GA Region with the final destination being either Fort McPherson, Fort Gillem, HQ FORSCOM or HQ

USARC. Both HQ's are located on Fort McPherson. In addition, the Atlanta metropolitan area geographically defined as within a box described by Piedmont Park to the north, Route 331 Lake City to the south, RT-285 to the west and Panthersville to the east will also require an NA control number. TDY destination and NA control number are required in the 'Remarks' section of the DD1610 and/or DD1351-2. Zip codes for other TDY destinations in Atlanta GA Region are **not** required on the DD1610 or DD1351-2; however, the UFC requires the following statement: 'Destination outside the boundaries described by LSP.' Regular per diem will apply for all TDY destinations falling outside of the Atlanta GA Region as described by the LSP.

Westin Peachtree Plaza, 210 Peachtree Street, Atlanta, GA	\$86.00
Sheraton Gateway Hotel, 1900 Sullivan Road, College Park, GA	\$85.00
Wyndham Peachtree Conf. Center, 2443 Highway 54 West, Peachtree City, GA	\$90.00
Marriott Marquis, 265 Peachtree Avenue, Atlanta, GA	\$90.00

6) **MIAMI, FL REGION** This area includes Miami and surrounding small towns.

	<u>May-Dec</u>	<u>Jan-Apr</u>
Wyndham Miami Airport, 3900 NW 21 st Street, Miami, FL 33142	\$71.00	\$75.00
Fairfield Inn, Miami Airport South, 1201 NW LeJeune Road, Miami 33126	\$69.00	\$75.00
Extended Stay Hotels (30 days or longer):		
AmeriSuites Miami Airport West, 3655 N. W. 82 nd Avenue, Miami FL 33165	\$71.00	\$75.00
Mainstay Suites Miami Airport, 101 Fairway Drive, Miami FL 33166	\$66.00	\$66.00

7) **SAN ANTONIO, TX REGION** An NA control number is needed when traveling to the San Antonio TX. Region. If your destination is Fort Sam Houston, then state so on your orders and voucher. Within the San Antonio metropolitan area, the area geographically defined as **within** Metro Loop 410, needs an NA control number. TDY destination and NA control number are required in the 'Remarks' section of the DD1610 and/or DD1351-2. Lackland AFB, Kelly AFB, and Brooks AFT are inside Loop 410 and require an NA number when using Army funds. Any TDY destination outside of Loop 410 is exempt (does not require an NA number). Provide the following statement in the 'Remarks' section of the DD1610 and the DD1351-2: 'Destination outside Loop 410.' Regular per diem will apply for all other TDY destinations in the San Antonio TX Region outside of Loop 410.

Holiday Inn Select, 77 North Loop (410) adj. to the North Star Mall, San Antonio, TX	\$67.00
Holiday Inn Downtown at Market Square, 318 West Durango, San Antonio, TX	\$67.00
Saint Anthony Hotel, 300 East Travis Street, San Antonio, TX	\$85.00
Omni Hotel, 9821 Colonnade Blvd., San Antonio, TX	\$75.00

8) **BOSTON, MA REGION**

Swissotel Boston, Boston, MA	\$169.00
Westin Copely, 10 Huntington Avenue, Boston, MA	\$188.00
Sheraton Boston, Prudential Center, Boston, MA	\$186.00
Doubletree Guest Suites Boston, Boston, MA	\$162.00
The Colonnade, 120 Huntington Avenue, Boston, MA	\$178.00
Cambridge Marriott, Two Cambridge Center, Cambridge, MA	\$192.00
Boston Park Plaza Hotel, 64 Arlington Street, Boston, MA	\$162.00
Boston Marriott Copely Place, 110 Huntington Avenue, Boston, MA	\$192.00

9) **OAHU, HI REGION** If the TDY is for Fort Shafter or Schofield Barracks, see below. If travel is not to Fort Shafter or Schofield Barracks, the traveler will be reimbursed actual expenses limited to the current JTR rate of \$99.00 per day in low season and \$143 per day in high season.

a) If the TDY code is Schofield Barracks, travelers are required to stay at the Inn at Schofield Barracks. A non-availability confirmation number is required and must be stated in the 'Remarks' section of the voucher. If Schofield travelers choose not to stay at the Inn, they will be reimbursed only up to \$76.33. (Walking distance to commissaries, exchange, MWR facilities, library, golf.).

The Inn at Schofield, 563 Kole Kole Avenue, Wahiawa, HI \$76.33

b) If the TDY code is Fort Shafter, travelers are required to stay at Fort Shafter. A non-availability confirmation number is required and must be stated in the 'Remarks' section of the voucher. If Fort Shafter travelers choose not to stay at Fort Shafter, reimbursement will be up to \$47.00.

The Tripler Lodging Facility, Bldg. 228B, Tripler Army Med. Ctr, Honolulu, HI \$47.00
The Fort Shafter DVQ \$30.00-50.00

8. LONG TERM TRAINING AND LONG TERM TDY

a. By definition, long-term **training** is any training over 30 days; long-term **TDY** is any assignment that has been extended **over** 180 days or any TDY that was designated as long term on the orders. Developmental assignments are categorized as training.

b. Prior to authorizing a long-term TDY assignment, it is necessary to determine whether the assignment is in fact a TDY assignment or a permanent change-of-station (PCS) move. The criteria in items a, b and c below must be satisfied **before** a determination can be made that an assignment is a TDY assignment. 68 Comp. Gen. 465 (1989).

- 1) duties to be performed are temporary in nature,
- 2) assignment is for a reasonable duration of time, and
- 3) TDY costs for the assignment are less costly than round-trip PCS expenses.

c. The temporary nature of the duties to be performed is by far the most difficult criterion to prove. The Comptroller General of the United States has consistently ruled that an employee's permanent duty station (PDS) is an issue of fact. It is where an employee spends and is expected to spend the greater part of time. The mere designation of an employee's duty station as temporary on travel orders doesn't make it truly temporary. The threshold for long-term TDY is six (6) months because Comptroller General decisions have rarely sanctioned TDY beyond six months. 64 Comp. Gen. 205 (1985), 62 Comp. Gen. 560 (1983).

d. Normally, a reduced, fixed per diem of 55 percent of the rate prescribed for the TDY location is payable to employees while on extended TDY assignments beginning on the **181st day**. However, if the orders for the TDY are written for over 180 days and described as long term TDY, the 55 percent begins on the first day of the TDY. Experience shows that a 55 percent rate is adequate in most cases to cover the cost of lodgings, meals and incidental expenses when the employee makes long-term arrangements for lodging, such as renting an efficiency or one bedroom apartment.

e. Per diem for long-term TDY assignments at one location will be as follows:

1) Fifty-five percent (55%) the applicable maximum amount prescribed in Appendix B or D of the JTR Vol. II (B = per diem rates OCONUS, D = per diem rates CONUS) rounded to the next higher dollar; except that:

a) if government quarters and/or government mess is used, per diem payable will be determined using the lodging-plus system;

b) if government quarters aren't available but a government mess is used, per diem payable will be the amount determined in item a. above reduced by 13 percent per meal (of the amount determined in item a) and increased by \$3.65 for breakfast, \$7.25 for lunch and \$7.25 for dinner taken in the government mess;

c) if meals and lodgings are furnished without cost to the employee, per diem payable will be \$2.00 CONUS and \$3.50 OCONUS when lodgings are on an installation (a post, camp, station, base, or depot owned or operated by the U.S.) or the applicable incidental expense allowance in Appendix B, Part II if lodgings aren't on an installation;

d) under the lodging-plus system, the per diem allowance for each travel day is established on the basis of the actual amount the traveler pays for lodgings plus an allowance for M&IE, the total not to exceed the applicable maximum per diem rate for the location concerned.

2) Per diem payments for 'training' programs of more than 30 days at one location will be exactly the same as in 8(c) above. The 55% is effective from the first day if the purpose of the TDY states that it is

for training. Training assignments include research and study programs conducted at a government or non-government college or university, other academic institution or training facility, industrial concern, or any work of training assignment determined to be primarily for training.

f. Exception: When it can be factually determined the per diem payments of 55% are not appropriate for a particular training or TDY assignment, the DOD component involved may request an exception to the 55 percent limitation payment:

- 1) if it is determined by the travel-approving/directing official that the 55 percent payment won't be required because of known reductions in lodging and/or meal costs resulting from pre-arrangements of other reasons, the DOD component involved may request a fixed reduced per diem rate for a training or TDY assignment. C4550-A3.

- 2) if it is determined a per diem payment in excess of the 55 percent limitation is warranted, the DOD component involved may submit a request for per diem not to exceed the applicable maximum per diem rate prescribed in Appendix B or D for the locality involved (Per Diem Rates by Locality...B for OCONUS and D for CONUS). The request will be supported by documentation of the circumstances (for example, non-availability of acceptable lower-cost lodgings) justifying the need for a payment in excess of the 55 percent limitation. The request may be forwarded by letter or message to the appropriate office designated in par. C4550-D. The appropriate office designated in C4550-D has delegated this responsibility down to the local Commander, who in turn may have delegated the responsibility even further down. Check with your installation.

g. Except when authorized in other sections of the JTR Vol. II, assignments at any one location are limited to six months. This limitation doesn't apply to employees assigned to periods of TDY at more than one location which total more than six months, if the period of duty at each location is six months or less. However, some TDY's over six months can be permitted under the following circumstances:

- 1) the mission of the DOD component, or unusual circumstances of the assignment, require the employee to be on TDY at one location for more than six months,

- 2) a determination has been made under the criteria on page 1 that the assignment is a TDY assignment; and

- 3) the official designated to authorize and approve TDY travel authorized the TDY assignment beyond six months.

h. The complete case file including a written justification must be forwarded to the individual who has been delegated the responsibility at the DOD component. Normally this authorization should be obtained **before** travel orders are issued. However, if it isn't possible to get the authorization in advance, TDY orders can be issued and the case submitted immediately to the order-issuing official.

i. If a request for authorization of TDY in excess of six months is disapproved, the official designated to authorize and approve TDY travel should take one of the following actions:

- 1) disapprove the request, and direct the TDY orders be terminated and employee returned to PDS;

- 2) disapprove the request and direct TDY orders be canceled and PCS travel orders issued; or

- 3) direct the TDY orders be amended to a fixed period of six months or less from the date of reporting to the TDY station.

j. Employees must be made fully aware of their potential income tax liability if their TDY assignment (including training assignment) is in one location for more than a year. A TDY assignment at one location for more than a year is generally considered by the IRS to be permanent in nature and any reimbursement received by the employee is taxable income (just like PCS reimbursements). However, the IRS code is frequently updated, so it is recommended that travelers should consult a tax professional for further guidance.

k. When, because of long-term arrangements, it is necessary for an employee on a long-term training or TDY assignment to retain lodging while on leave, the per diem rate paid while the employee is in a duty status may be adjusted to include the cost of lodging (supported by a lease or lodging receipt) during the leave period.

l. Instances when the adjusted per diem exceeds the maximum per diem rate prescribed in Appendix B or D for the location of the assignment, reimbursement on an actual expense basis for the lodging expense may be approved in accordance with Chapter 4, Part M, while the amount for meals and incidental expenses (55% of M&IE rate prescribed in Appendix B or D for the TDY location) is paid on a per diem basis.

m. When an employee is TDY for 180 or less calendar days (including weekend days) and assigned additional/extended duty, the reduced fixed per diem rule may apply (see JTR, C4560 and C4561-D1). The rule applies if the scheduled TDY duration, measured from the date of the order directing the additional/extended duty including the time remaining on the original order is more than 180 days.

**II. PERMANENT CHANGE OF STATION (PCS)
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**PERMANENT CHANGE OF STATION (PCS)
STANDING OPERATING PROCEDURES**

1. TRAVEL ORDER AND TRANSPORTATION AGREEMENT.

a. Transportation Agreement. Before being issued a travel order (DD1614) the traveler will, in most instances, be required to sign a Transportation Agreement - DD1618 agreeing to remain with the government for a period of not less than twelve (12) months. This form, along with the travel order, is prepared by the PCS Travel Approving Office which in most cases is the Office of Personnel.

b. Travel Order. The travel order is the key to an authorized move. **Read it carefully.** **AFTER** receiving the travel order, the traveler may complete travel plans, make the necessary arrangements for shipment and/or storage of household goods and personal effects and begin to put personal affairs in order. Arrangements made prior to the receipt of official PCS travel orders will be interpreted as 'personal choice' and not as a result of the PCS and therefore not reimbursable by the JTR. The Transportation Officer will advise traveler regarding shipment of household goods. For overseas moves, the traveler will contact the PCS Travel Approving Office/Office of Personnel. Traveler will be referred to a Transportation Office at a nearby military installation for arranging shipment.

c. Amendment or Cancellation. An amendment and/or cancellation of a permanent change of station travel order is prepared by the PCS Travel Approving Office/ Personnel Office.

2. ELIGIBILITY.

a. Who is Eligible. In connection with a permanent change of station (PCS) move within the continental United States, and exclusive of an individual being employed in a 'Manpower Shortage Position', 'First Duty Station Hire' or an employee (trainee) being 'Assigned Under Government Employee Training Act' (see next paragraph), the employee is entitled to travel and transportation expenses for the following items **if authorized** in the travel order:

- 1) Per diem for employee.
- 2) Per diem for dependents.
- 3) Transportation for employee.
- 4) Transportation for dependents.
- 5) Round trip travel to seek permanent residence (House Hunting Trip-HHT); limited to one trip.
- 6) Temporary quarters subsistence expense (TQSE) for employee/dependents together or separately.
- 7) Miscellaneous expense allowance.
- 8) Real estate expenses and/or unexpired lease.
- 9) Transportation of household goods.
- 10) Storage of household goods (temporary and/or non-temporary).
- 11) Transportation of mobile home in lieu of transportation of household goods.

b. Who Else is Eligible. Individuals being employed in a 'Manpower Shortage Position', 'First Duty Station Hire' or employees (trainees) being 'Assigned Under Government Employee Training Act' are entitled to travel and transportation expenses for the following items **if authorized** in the travel order.

- 1) Per diem for employee.
- 2) Transportation for employee.
- 3) Transportation for dependents.
- 4) Transportation of household goods.
- 5) Storage of household goods (temporary and/or non-temporary).
- 6) Transportation of mobile home in lieu of transportation of household goods.

3. ENTITLEMENTS.

a. En Route Travel-Transportation. When travel via privately owned conveyance (POC) is authorized, mileage will be reimbursed as follows:

- \$0.15/mi for one authorized traveler
- \$0.17 per mile for two authorized travelers
- \$0.19 per mile for three authorized travelers
- \$0.20 per mile for four or more authorized travelers

1) In addition to the mileage allowance, ferry fares, bridge, road, and tunnel tolls are allowable.

Parking fees are not allowable. The listed reimbursable items should be claimed on the travel settlement voucher under reimbursable items.

2) Shipment of a privately owned vehicle within the continental United States for the convenience of the employee is not authorized.

3) Normally, mileage for a second privately owned vehicle is not authorized. However, under the following conditions a second vehicle may be authorized as advantageous to the government:

a) If there are more members of the immediate family than reasonably can be transported together with luggage in one vehicle.

b) If because of age or physical condition, special accommodations are necessary in transporting a member of the family in one vehicle and a second automobile is required.

c) If an employee must report to a new duty station in advance of travel by members of family who delay travel for acceptable reasons such as completion of school term, sale of property, settlement of personal business affairs, disposal or shipment of household goods and personal effects, and/or adequate housing not immediately available at the new duty station.

d) If a member of the family performs unaccompanied travel between authorized points other than those for employee's travel.

e) If, in advance of the employee's reporting date, the family members must travel to the new duty station for acceptable reasons such as to enroll children in school at the beginning of the term.

4) The applicable condition in items a through e above for authorizing the use of more than one automobile will be shown in the 'Remarks' section of the travel order and the travel voucher.

b. En Route Travel-Per Diem

1) Per diem will be paid for the lesser of either the actual travel or constructive time at an average distance of three hundred fifty (350) miles per day for the official distance between the old and new duty stations. Mileage is four hundred (400) miles for those activities participating in the Travel Re-engineering Initiative. In applying the 350/mile rule for PCS travel by private automobile, constructive time is compared on a constructive day basis from the first day the employee starts traveling regardless of Saturdays, Sundays, holidays, road conditions, etc. An exception to the daily minimum driving distance of 350 miles may be made when travel is delayed for reasons clearly beyond the control of the employee. The reason for the delay must be stated on the travel voucher or if additional space is required as an attachment to the voucher.

2) When leave is taken while an employee is in a travel status, the exact hour and day of departure and return to duty status must be shown in the 'Remarks' section of the travel voucher.

3) Receipts are required for hotel/motel lodging. If your family stays in the same room, obtain a statement of the single rate for the room occupied. The single occupancy rate must be indicated on your receipt in order to process correctly in IATS.

4) Per diem is not payable for twelve (12) hours or less for en route travel.

5) Per diem rates for 'en route travel' are as follows:

a) Employee, or spouse unaccompanied by employee	\$85.00
b) Accompanying spouse, three-fourths (3/4) of employee's daily rate... ..	\$63.75
c) Each other family member twelve (12) years or older, three-fourths (3/4) of employee/unaccompanied spouse rate	\$63.75
d) Each family member under twelve (12) years, one-half (1/2) of employee/unaccompanied spouse rate.....	\$42.50

c. Round Trip Travel to seek Permanent Residence/House Hunting Trip (HHT).

1) Travel and transportation expenses of the employee and spouse traveling together or separately for one round trip between the localities of the old and new duty stations for the purpose of seeking a permanent residence may be authorized when circumstances warrant. Separate round trips may be allowed provided the overall cost to the government does **not** exceed the cost of one round trip for the employee and spouse traveling together. A round trip performed by the employee for this purpose must be accomplished **BEFORE** reporting for duty at the new permanent duty station. A round trip by the spouse may be accomplished at any time **BEFORE LOCATION** of the family to the new permanent duty station, but **not** after expiration of the maximum time for beginning allowable travel and transportation, which is two (2) years from the date the employee reports for duty at the new permanent duty station. When the employee and spouse are both employees, entitlement will not be allowed for each as an employee.

2) The round trip will be allowed for a reasonable period of time considering distance between the old and new duty stations, mode of transportation to be used, and the housing situation at the new permanent station location. In no instance shall the period of the round trip at government expense exceed ten (10) calendar days, including travel time. The number of days used will be deducted from the employee's TQSE (temporary quarters) entitlement. Reasonable expenses for local transportation will be allowed.

3) A travel voucher should be submitted within five (5) days after completion of the house hunting trip. Failure to comply could result in late payments. No reimbursement will be made if an employee and/or spouse perform a house hunting trip and the employee later declines the transfer.

d. Temporary Quarters Subsistence Expense (TQSE).

1) General.

a) This entitlement is to cover actual expenses incurred by the employee and dependents for temporary lodging, meals and/or groceries, and fees incident to meals and lodging , laundry, cleaning, and pressing clothing while awaiting permanent residence. As a general rule, the location of the temporary quarters must be within reasonable proximity of the old and/or new official station.

b) The use of temporary quarters by the employee and dependents must begin within thirty (30) days from the date the employee reports for duty at the new duty station and after permanent

quarters at the old duty station have been vacated or if not begun for claim purposes during this period, then not later than thirty (30) days from the date the dependents vacate the residence at the old permanent duty station. If employee moves to new duty station and for some reason does not file for TQSE (supposing house doesn't sell or family can't move), then occupancy of temporary quarters may not begin beyond the maximum time allowable for exercising travel and transportation entitlements, which is two (2) years from the date the employee reported for duty at the new permanent duty station. The period of time allowed for TQSE will begin for the employee and all dependents when either the employee or any dependents begins the use of quarters for which a claim for reimbursement is made. The time period will run concurrently for the employee and all dependents. The employee may occupy quarters at another location. The period of eligibility will terminate when the employee or any dependents occupies permanent residence or when the authorized period of time expires, whichever occurs first. The use of TQSE may begin as soon as the employee's travel order is issued and the written transportation agreement signed.

c) TQSE will be authorized for a period not to exceed sixty (60) consecutive days and should be used only as an interim measure. A permanent residence should be obtained as soon as possible. TQSE may be allowed for an additional sixty (60) consecutive days provided there are compelling reasons for continual occupancy of temporary quarters. A request must be made through the TAO who then forwards the request to the Office of Personnel. Final approval must be granted by the Office of Personnel. The total period of time in temporary quarters will **not** exceed one hundred twenty (120) days under any circumstance, including the period of time used to perform a house hunting trip.

d) A request for an extension of temporary quarters beyond the period of time specified on the travel order must be submitted in writing through the employee's travel approving official and the Office of Personnel for approval. Substantiating documentation must be included in the request explaining the need for additional time in temporary quarters due to circumstances which occurred during the initial sixty (60) days of TQSE which were beyond the employee's control and prevented occupancy of permanent quarters. Examples of compelling reasons which could be considered as beyond the employee's control are as follows:

1- Shipment and/or delivery of household goods is delayed due to extended transit time incident to ocean transportation, strikes, customs clearance, hazardous weather, fires, or floods or other acts of God.

2- New permanent residence cannot be occupied because of unanticipated problems i.e., delays in settlement on new residence, short term delay in construction of a new residence, etc.

3- Inability to locate permanent residence which is adequate for family needs because of housing conditions at the new duty station.

4- Sudden illness, injury, or death of employee or immediate family member.

e) Per diem rates for 'TQSE' are as follows:

FIRST THIRTY-DAY PERIOD

Employee, or spouse unaccompanied by employee	\$85.00
Accompanying spouse, three-fourths (3/4) of employee's daily rate... ..	\$63.75
Each other family member twelve (12) years or older, three-fourths (3/4) of employee/unaccompanied spouse rate	\$63.75
Each family member under twelve (12) years, one-half (1/2) of employee/unaccompanied spouse rate.....	\$42.50

SECOND THIRTY-DAY PERIOD and ADDITIONAL SIXTY DAYS

Employee, or spouse unaccompanied by employee, three-fourths (3/4) of employee's daily rate.....	\$63.75
Accompanying spouse, one-half (1/2) of employee's daily rate.....	\$42.50
Each other family member twelve (12) years or older, one-half (1/2) of employee/unaccompanied spouse rate.....	\$42.50
Each family member under twelve (12) years, two-fifths (2/5) of employee/unaccompanied spouse rate.....	\$34.00

f) For employees transferring overseas (OCONUS) contact the USACE Finance Center, Travel Section for daily TQSE rates.

g) Reimbursement for TQSE will be limited to the actual expenses incurred, not to exceed the maximum amount authorized, providing that expenses directly related to the occupancy of temporary quarters are reasonable in amount and can be substantiated. Receipts are required for any single expense of \$75 or more, lodging costs, and laundry and dry cleaning, except coin-operated facilities. A daily itemization of expenses claimed is required showing lodging costs, meal costs, etc. The Finance and Accounting Officer has the right, however, to require receipts or additional supporting documentation for meals/groceries and other expenses claimed that are determined to be unreasonably high for the location of the temporary quarters.

h) If temporary quarters are a facility where meal preparation is available and is used, the cost for groceries consumed for each meal is allowable. If part of the daily meals taken are prepared in the quarters and others are taken in commercial facilities, notation must be made on the claim.

i) The total amount claimed for TQSE must be recorded on the travel voucher. If travel status and occupancy of temporary quarters occur in the same day, the employee must indicate the date and time of arrival and/or departure in the 'Remarks' section of the travel voucher. The date that occupancy of permanent quarters begins, or the date that household goods are moved into quarters must also be shown in the Remarks section. Expenses for local transportation are **not** authorized while in temporary quarters.

(2) Fixed TQSE (TQSE(F)). The order-issuing/authenticating official, not the employee, determines if TQSE(F) is necessary. If the order-issuing/authenticating official chooses, TQSE(F) may be offered to the employee. The employee may decline the TQSE(F) offer and choose to be reimbursed by TQSE(AE) if the order-issuing/authenticating official authorizes/approves TQSE. TQSE(F) is a lump-sum payment based on the locality per diem rate at the new PDS. TQSE(F) may be authorized/approved for the number of days determined necessary, up to 30 days (***NOTE: the order-issuing/authenticating official is not required to authorize/approve the full 30 days***)

a. Considerations. When deciding whether or not to offer TQSE(F) to an employee, the order-issuing/authenticating official should consider:

1) Ease of Administration. TQSE(AE) requires review of claims, receipts, and supporting statements, for the validity, accuracy, and reasonableness of each expense amount. No review is required for TQSE(F), because receipts and supporting statements are not required.

2) Cost Considerations. TQSE(AE) may continue for up to 120 consecutive days. TQSE(F) is limited to no more than 30 days, with no extensions under any circumstances. TQSE(AE) is based on the standard CONUS per diem rate (see Appendix A or D for current rate) (except in OCONUS locations). TQSE(F) is based on the maximum per diem rate of the new PDS location.

3) Employee Choice. TQSE(F) is based on a lower percentage of the locality per diem rate. If the order-issuing official offers an employee the option of TQSE(F), the employee must

choose between it and TQSE(AE). The TQSE(F) option is only an offer and the employee is not obligated to accept it. An employee may decline the TQSE(F) offer and choose to be reimbursed by TQSE(AE). Once the employee selects a TQSE method, the selection may not be changed.

b. Time Limitations. Under no circumstances may TQSE(F) be paid for more than a total of 30 days.

c. Receipts and Supporting Documentation. Receipts and supporting documentation are not required for TQSE(F) payment.

d. Computation.

1) HHT. When the employee and/or spouse make a HHT (see par. C4107) the number of days used for the HHT **is not** deducted from TQSE(F).

2) Basis for Payment. Payment of TQSE(F) is based on the total number of individuals (employee and dependents) **actually moving** to the new PDS, **not** the number of individuals actually occupying temporary quarters.

3) TQSE(F) Per Diem Rates/Percentages.

- **Per Diem Rate Used.** The per diem rate used for TQSE(F) payment is the maximum locality per diem rate for the **new PDS** locality (CONUS or OCONUS).

- **Percentage Paid.** The maximum allowable daily amount is 75% for the employee and 25% for dependents.

4) TQSE(F) Computation Example.

- **Data Used.**

Number of days authorized/approved for TQSE(F) = 30 days

Locality per diem rate = \$90 (lodging) + \$30 (M&IE) = \$120 total per diem

Employee percentage = .75

Dependent percentage = .25

Number of dependents = 4

- **Calculation for the Employee.**

multiply the maximum per diem rate (\$120) by .75. $\$120 \times .75 = \90

multiply that answer (\$90) by the # of days authorized/approved (30)

$\$90 \times 30 = \$2,700$, so the employee's TQSE(F) payment is \$2,700.

- **Calculation for the Dependents.**

multiply the maximum per diem rate (\$120) by .25. $\$120 \times .25 = \30

multiply that answer (\$30) by the # of days authorized/approved (30)

$\$30 \times 30 = \900 , so each dependent's TQSE(F) payment is \$900.

There are 4 dependents. Total TQSE(F) payment is \$3,600. $4 \times \$900 = \$3,600$

- **Total Payment.**

In this example above, the employee's TQSE(F) payment is \$2,700 for himself and \$3,600 for four dependents. His total TQSE(F) payment is \$6,300.

5) TQSE Computation Chart.

TQSE (F) Computation Chart						
Authorized Traveler	Locality Per Diem Rate	Percentage Rate Authorized	Number of Authorized Days	Number of Authorized Travelers	Formula	Total Payment
Employee	120	0.75	30	1	$((120 \times 0.75) \times 30) \times 1$	\$2,700
Dependent(s)	120	0.25	30	4	$((120 \times 0.25) \times 30) \times 4$	\$3,600

					TOTAL	\$6,300
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e. Miscellaneous Expense Allowance.

1) This entitlement is for the purpose of defraying various costs associated with discontinuing a residence at one location and establishing a new residence at another location. The allowance is related to expenses that are common to living quarters furnishings and household appliances and other general types of costs inherent in relocation of a place of residence. A miscellaneous expense allowance will be payable to an employee for whom a permanent change of station is authorized or approved when the employee has discontinued an old and established a new residence in conjunction with the PCS regardless of the locations. Allowances may be paid without being supported by receipts or itemized statements, as follows:

a) Three hundred fifty dollars (\$350) or the equivalent of one (1) week's basic compensation, whichever is the lesser amount, for an employee without dependents.

b) Seven hundred dollars (\$700) or the equivalent of two (2) week's basic compensation, whichever is the lesser amount, for an employee with dependents.

2) An allowance in excess of that specified above may be authorized or approved if supported by paid receipts, provided the total amount does not exceed the employee's basic salary for one (1) week, if the employee is without dependents; two (2) weeks if the employee has dependents. In no instance will the allowable amount exceed the maximum rate of Grade GS-13 in the U.S. Code 5332. The type of costs intended to be reimbursed in the 'Miscellaneous Expense Allowance' include, but are not limited to, the following:

a) disconnecting and connecting appliances, equipment and utilities involved in relocation, and cost of converting appliances for operation on available utilities. This does not include the cost of purchasing appliances or equipment in lieu of conversion.

b) cutting and fitting rugs, draperies, and curtains moved from one residence quarters to another.

c) utility fees or deposits that are not offset by eventual refunds.

d) forfeiture losses on medical, dental, and food locker contracts that are not transferable; and contracts for private institutional care, such as that provided for handicapped or invalid dependents only, which are not transferable or refundable.

e) automobile registration, driver's license and use taxes imposed when bringing automobiles into some jurisdictions, cost of reinstalling a catalytic converter upon re-entry of vehicle into the United States for employees participating in the DOD Privately Owned Vehicle Import Control Program, cost of securing a bond allowing a privately owned vehicle to be admitted into the United States for non-participants in the DOD Privately Owned Vehicle Import Control Program.

f) rental agent fees customarily charged for securing housing in foreign countries.

g) unblocking, blocking, and related expenses in connection with relocating a mobile home, whether relocated from the former station or purchase for use as residence at the new station, but not the transportation expenses. Transportation expenses are filed under 'Reimbursable Expenses.'

h) the following certification is required for reimbursement of the miscellaneous expense allowance. The statement may be provided on a separate sheet of paper supporting the travel

settlement voucher or included in the 'Remarks' section of the travel settlement voucher. The total amount claimed for the Miscellaneous Expense Allowance must be recorded on the travel settlement voucher.

'I certify that I have discontinued my residence at my old duty station and have established a residence at my new permanent duty station.' Signed and Dated by Employee.

f. Real Estate Expenses and Unexpired Lease Expense - General. These entitlements should be discussed with the Real Estate Division. **Travel Cards and Real Estate Expenses Related to a PCS: Government sponsored travel cards are NOT AUTHORIZED for payment of real estate expenses related to a PCS.** Claims for real estate expenses or an unexpired lease expense must be submitted within two years after the date on which the employee reports for duty at the new permanent duty station. Under certain conditions, an extension of an additional year may be approved by the PCS Approving Office/Office of Personnel. If an additional year is necessary, the employee's written request should be submitted through the Real Estate Division for the approval of the PCS Approving Office/Office of Personnel as soon as the employee becomes aware of the need, and before expiration of the two year limitation. Approval of the additional period of time will be based on a determination that extenuating circumstances have previously prevented the employee from completing the sale and purchase or lease termination transactions in the time frame and that the residence transactions are reasonably related to the permanent change of station. There is no authority to waive the three (3) year time limitation.

1) Reimbursable items in connection with the sale and/or purchase of a residence to the extent they do not exceed amounts customarily paid in the locality of the residence are as follows:

- Loan origination fees.
- Broker's fees/real estate commission (sale).
- Notary fees (sale).
- Advertising expenses (sale).
- Legal fees for title opinion.
- Appraisal fees.
- Preparation of abstract.
- Title search.
- Title insurance policy (sale, limited exception).
- Preparation of conveyances and contracts (sale).
- Recording fees (sale).
- Surveys and preparation of drawings and plats (sale).
- FHA/VA loan application fee.
- Preparation of credit reports.
- Mortgage and transfer taxes (sales taxes).
- State revenue stamps and similar fees and charges.
- Mortgage title insurance required by lender (purchase).
- Mortgage prepayment charge if required (sale).
- Other incidental expenses for required services if customarily charged.
- Comparable expenses of the above for construction of a residence.

2) Maximum Reimbursement for Reimbursable Items. The maximum reimbursement for the sale or purchase of a residence changes each fiscal year. Currently, it is as follows:

- Sale: Ten (10) percent of the actual sale price of the residence at the old PDS, and
- Purchase: Five (5) percent of the actual purchase price of the residence at the new PDS.

3) Request for Real Estate Reimbursement. In order to be reimbursed for real estate expenses, the employee must prepare an application for reimbursement (DD1705) along with a travel voucher (DD1351-

2). Amounts claimed for reimbursement must be entered in the appropriate space on the application form and the total amount claimed in 'Reimbursable Expenses' on the travel voucher. Each expense claimed must be supported by documentation showing that the expense was, in fact, incurred and paid by the employee. The required supporting documentation must be included with a claim application with the following information:

- a) Sale of Former Residence:
 - Sales agreement.
 - Property settlement document.
 - Mortgage document (if pre-pmt fee is claimed, document must include terms of pmt).
 - Paid invoices or receipts for bills paid.
 - Property settlement document and approved claim application if prior claim settlement in connection with the purchase of a residence.
- b) Purchase of new residence:
 - Purchase agreement.
 - Property settlement document.
 - Loan closing statement.
 - Paid invoice or receipts for bills paid.
 - Property settlement document and approved claim application if prior claim settlement in connection with the sale.
 - Disclosure statement on finance charges when provided by a lending institution in compliance with 'The Truth in Lending Act', PL 90-321.

To obtain reimbursement, the employee will submit an **original and one copy of the application, including supporting documentation (will not be returned to employee), and one copy of the travel order and the travel voucher.** If the employee is selling a home, paperwork must be sent to the Real Estate Division in the losing District. In the case where the employee is purchasing a home, paperwork should be sent to the Real Estate Division in the gaining District. After the Real Estate Division signs off, send all paperwork to UFC for the final processing.

4) Relocation Expenses. The relocation services entitlement is a contract entered into between the government and a private firm to provide relocation services to certain **designated** employees. **If the travel orders do not specifically authorize relocation services, this section does not apply.** Such services include, but are not limited to arranging for the purchase of an employee's residence, home finding assistance, and spouse employment assistance. Relocation services may be made available to employees only when both of the following conditions are met:

- a) The employee's transfer from one official station to another is determined to be in the interest of the government and is not primarily for the convenience or benefit of the employee or at his request.
- b) The effective date of the employee's transfer is on or after 14 Nov 83. The effective date of transfer is the date the employee reports for duty at the new duty station.

5) Unexpired Lease Expense. Allowable unexpired lease expenses will be limited to those payments made by the employee which represent unavoidable expenses directly attributable to termination of a lease prior to the expiration date. Itemization is required of the expense amounts, the total of which will be entered on the travel voucher. The claim must be supported by the following:

- a) a copy of the lease prescribing penalties or other costs payable if occupancy is terminated prior to the lease expiration date.

b) an explanation of bona fide attempts made if the lease includes a saving provision for subleasing or making other arrangements to avoid penalty costs.

c) an itemization and explanation of penalty costs claimed and paid receipts for each item.

g. Shipment of Household Goods and Temporary Storage. When shipment of household goods is authorized and both the point of origin and new duty station are within the continental United States, the method to be used, commuted rate or actual expense (government bill of lading - GBL), will be determined by a cost comparison. If the estimated cost under one method exceeds the estimated cost under the other method by more than \$100, the more economical method is used. An employee's request for a particular method is the determining factor in cases where the costs are within \$100 of each other. When it has been determined that shipment by GBL is the most economical and the employee chooses to make the arrangements for shipment, the employee may be reimbursed for actual expenses incurred not to exceed what it would have cost the government had the shipment been made by GBL.

h. Commuted Rate System.

1) Under the commuted rate system, an employee makes his own arrangements for transporting household goods between points within the continental United States. An employee may make arrangements for shipment of goods by commercial van, common carrier, hired truck, personally owned automobile, truck, or trailer (other than mobile homes), or rented trailer. The employee is reimbursed by the government in accordance with schedules of commuted rates which are compiled and distributed by the General Services Administration, together with instructions concerning their use.

2) If the employee chooses to move himself under the commuted rate, he is personally responsible for making all arrangements, including direct payment to the carrier for charges of packing, crating, shipment and storage of household goods. No reimbursement will be made until evidence is furnished that full settlement has been made with the carrier. All documents such as a GBL, scale tickets, etc., supporting the travel claim must be prepared in the employee's name and not a member of the family. All travel and transportation must begin no later than two years after the effective date of the reassignment to the new duty station. No settlement of shipment of household goods will be made without weight/scale tickets.

3) The following documentation must be furnished when submitting a claim for shipment of household goods and temporary storage:

a) The original receipt or certified copy of the GBL or other documentation furnished by the carrier when common carrier is used. Document must show weight of household goods.

b) The original receipt or certified copy of the bill or contract from the lessor when a truck or trailer is rented. Points of origin and destination should be shown on the receipt.

c) The original receipt or certified copy of warehouse bill for temporary storage.

d) When the move is made by employee, scale/weight tickets must be provided. The ticket must identify the car, truck, or trailer showing location of the scale, owner/name of the scale, gross (loaded), tare (unloaded), and net weight. Scale/weight tickets should be obtained at the point of origin, if possible. Failure to furnish the completed weight tickets could result in nonpayment of the household goods claim.

4) The total amounts claimed for the shipment of household goods and temporary storage must be recorded on the travel settlement voucher.

i. Actual Expense Method.

1) Under the actual expense method, the government assumes responsibility for awarding contracts and for other negotiations with carriers as the property is shipped on a GBL, the government audits and pays transportation vouchers directly to carriers.

2) When a GBL is chosen by the employee, notification must be made to the nearest government transportation office. The transportation office sets a date with the employee for pickup of household goods. The government is responsible for the packing of household goods, excepting certain items for safety reasons, i.e., paint, explosives, chemicals, etc. Also, the government will not move plants or perishable goods. Movement of firearms is prohibited by law.

3) The employee should make an inventory of all personal property and household goods prior to packing. The carrier will complete an inventory that properly describes the condition of the household goods and will give a copy to the employee. At delivery, the employee should carefully check for loss or damage and note any such losses and/or damages on the delivery inventory prior to signing off. The employee should then notify the Claims Officer at the installation of the loss or damage. The Claims Officer will instruct the employee on the proper forms to use when submitting the claim for reimbursement.

j. Temporary Storage.

1) The time allowable for temporary storage in connection with an authorized shipment of household goods will not exceed a period of ninety days. However, upon traveler's written request, the initial ninety-day period may be extended an additional ninety days if approved by the PCS Approving Office **AND/OR** the Office of Personnel. Employee is responsible for notification of carrier or transportation office when ready for delivery of household goods. Justification for the additional storage period may include but is not limited to the following reasons:

- a) an intervening temporary duty or long term training assignment.
- b) non-availability of suitable housing.
- c) completion of residence under construction.
- d) serious illness of employee or illness or death of a dependent.
- e) strikes, acts of God, or other circumstance beyond the control of the employee.

2) Routing of the request is the same as the request for additional TQSE. Storage may be at point of origin, destination, en route, or any combination thereof.

k. Non-temporary Storage.

1) Non-temporary storage is defined as storage for a member authorized to store household goods while on an OCONUS tour or assigned to an official station at an isolated location in the continental United States.

2) As opposed to temporary storage discussed above, **non-temporary** storage of household goods may be allowed not to exceed three years. When household goods are placed in non-temporary storage at government expense, the responsible transportation officer will prepare a Service Order for Household Goods (DD1164) showing the weight of goods and the date placed in non-temporary storage. One copy of the completed DD1164 will be forwarded to the civilian personnel officer at the employee's duty station where it will be placed in the employee's official PCS/personnel folder for subsequent reference and action purposes. Fund citations for non-temporary storage, GBL, and passenger costs are found in DFAS 37-100-## (## represents the fiscal year).

3) The maximum weight of household goods that may be transported or stored at government expense is limited to eighteen thousand pounds (18,000) for all employees. The weight of any

unaccompanied baggage shipped by any mode at government expense will be considered a part of the household goods. Household goods are considered to be all personal property associated with the home and all personal effects belonging to an employee and dependents when shipment or storage begins, which can be legally accepted and transported as household goods by an authorized commercial carrier in accordance with the rules and regulations established or approved by an appropriate federal or state regulatory authority. This includes snowmobiles and vehicles with two or three wheels, e.g., motorcycles, mopeds, and golf carts. However, it does **not** include the following:

- a) cars, trucks, vans, boats, airplanes, mobile homes, campers, trailer, farming vehicles.
- b) live animals, birds, fowl and reptiles.
- c) cordwood and building materials.
- d) property for resale, disposal, or commercial use rather than for use of employee or immediate family.
- e) privately owned live ammunition.

1. Movement of Mobile Home.

1) An employee who is entitled to movement of household goods may, in lieu of such transportation, be authorized transportation of a mobile home for use as a residence. When a mobile home is transported by a commercial carrier reimbursement is allowed for:

- a) the carrier's charges for actual transportation of the mobile home in an amount not exceeding the Interstate Commerce Commission, or similar state regulatory body; tariffs applicable for a mobile home of the size and type, and for the distance transported.
- b) ferry fares; bridge, road, and tunnel tolls; taxes; charges or fees fixed by a state or municipal authority for permits to transport mobile homes in or through its jurisdiction; and carrier's service charges for obtaining such permits.
- c) charges for pilot (flag) car when such services are required by state law.

2) Reimbursement is NOT allowed for:

- a) carrier's charges for preparing mobile homes for movement. An employee should ascertain from a carrier what preparation responsibility is that of the carrier and what is that of the shipper.
- b) carrier's charges for maintenance and repairs to the mobile home en route, including structural repairs, brake repairs, replacement of tires, and charges incident thereto. An employee should ensure that body, frame, springs, wheels, brakes, and tires are in good condition and that any extra property placed in the mobile home does not constitute an overload condition that could result in damage and repair charges.
- c) insurance for valuation of mobile homes above carrier's maximum responsibility (additional transit insurance covering items that are not a part of the mobile home manufacturer's installed equipment or specifications will be borne by the employee.)
- d) storage and charges designated in tariffs as 'special service'.

3) The total amount allowable for the movement of a mobile home will not exceed the maximum amount which would be allowed for transportation and ninety (90) days temporary storage of an employee's household goods and personal effects. If movement is by other than a commercial carrier, such as being

towed by a privately owned vehicle, an allowance of \$0.11 per mile will be paid to cover the official distance and ferry fares; bridge, road, and tunnel tolls, permit fees; and other expenses.

4) Expenses such as blocking and unblocking; skirting and unskirting; separating, sealing, and reassembling the mobile home; disconnecting and reconnecting utilities; rental of axles; and other related expenses in connection with relocating a mobile home are reimbursable under the 'Miscellaneous Expense Allowance', provided the total amount does not exceed the applicable allowable amount specified in the is SOP, paragraph 3(e) 'Miscellaneous Expense'. Expenses such as furniture storage, separate transportation of awnings and air conditioning units, and any new furnishings or equipment used in remodeling or modifying living quarters are **not** allowable.

5) Because of the limitations on allowable charges when a mobile home is moved by a commercial carrier, the employee should ensure when he pays the carrier that the bill includes **specific itemization** of charges. The original receipt or certified copy of the bill must accompany the travel voucher when submitting a claim for relocating a mobile home. The total amount claimed will be recorded on the travel voucher. The following certification is required on the voucher or on a separate sheet of paper supporting the claim:

'I certify that the mobile home described in this claim was acquired by me on (show date of acquisition) and that it was transported for use as a residence at my new permanent duty station.'

(Signed and Dated by Employee)

4. PCS ADVANCE OF FUNDS

a. Allowable amounts. An advance of funds for travel and transportation expenses will not exceed the total estimated amount to be reimbursed the employee for the following items:

1) Travel Between Old and New Duty Station: Per diem allowance for employee and/or dependents based on allowable travel time. Mileage allowance, private automobile, based on official distance between old and new duty station.

2) Round Trip Travel to seek Permanent Residence (House Hunting Trip): Per diem allowance for employee and/or spouse based on actual number of days authorized in the travel order. Mileage allowance, private automobile, based on round trip official distance between old and new duty station.

3) Temporary Quarters Subsistence Expense: TQSE allowance for employee and dependents for the initial thirty (30) days of temporary quarters at the rates prescribed earlier. Additional funds may be advanced for subsequent thirty (30) day periods as authorized in the travel order.

4) Shipment of Household Goods and Temporary Storage: An advance of funds for the cost of transportation of household goods is limited to the cost of shipping the estimated weight of the employee's goods within the maximum weight for which an employee is eligible. The advance amount for the cost of temporary storage is limited to the applicable commuted rate for the weight of goods and period of storage, not in excess of ninety (90) days and not in excess of the maximum weight for which an employee is eligible. A request for an advance to cover this expense will be accompanied by a written statement designating the points of origin and destination, the estimated weight of household goods to be shipped, and any anticipated temporary storage not to exceed ninety (90) days. The estimate of weight required in support of the advance may consist of a statement of the estimated weight signed by the carrier selected to handle the shipment or the number of rooms of furniture the employee is moving, plus the weight of personal property equipment, e.g., lawn mower, tools, etc.

5) Transportation Mobile Home: An advance for the cost of transportation of a mobile home moved by a commercial carrier is limited to an amount computed at the applicable rates for transportation for the official distance and ninety (90) days temporary storage prescribed in the commuted rate schedules for the maximum weight of household goods for which an employee is eligible. If a mobile home is moved by a means other than a commercial carrier, the advance is limited to an amount computed at \$0.11 per mile for the official highway distance or the applicable commuted rates in the schedule, whichever is less.

6) An advance of funds is **not** authorized for Real Estate Expenses and/or expenses applicable to the Miscellaneous Expense Allowance.

b. Obtaining Payment of the PCS Advance. After the travel order has been issued, the employee will prepare and submit a Travel Voucher DD1351 accompanied by a copy Travel Order DD1614. The DD1351 must be signed by the travel approving official and initialed by the F&A Officer, or by the F&A Officer alone. When preparing the DD1351, complete Part I (Block 2) and Part II (Blocks 1 through 5). Include in Part V (Remarks) the address where you want the check to be sent. FAX to UFC at (901) 874-8570.

5. SETTLEMENT OF TRAVEL VOUCHERS AND REPAYMENT OF ADVANCE

a. Submitting the Travel Claim. All employees are required to submit a travel claim (DD1351-2) to UFC within five (5) working days after arrival at the new duty station. The initial travel voucher will normally cover per diem and travel expenses for the employee and dependents en route to the new duty station.

1) Subsequent vouchers must be submitted in thirty-day (30-day) increments of TQSE (not to exceed sixty or one hundred twenty days, if authorized) shipment of household goods/temporary storage, real estate expenses, and, if applicable, transportation of a mobile home may be included, or filed separately. A claim for Miscellaneous Expense Allowance will be included on the final voucher **after** moving into the employee's permanent residence.

2) The travel settlement voucher will be completed in its entirety. Any unusual situation or circumstance must be thoroughly explained in the 'Remarks' section of the travel settlement voucher. This is to avoid any unnecessary investigation and/or to keep the voucher from being returned to the employee and delaying settlement. Forms are listed in this PCS SOP, paragraph 11, 'Forms' to assist the employee in preparing a proper and complete travel voucher. If traveler received an advance for the PCS move, a copy of the DD1351 showing the advance amount **must be attached**. The DD1351 may be signed by the travel approving official and initialed by the F&A officer; or, the F&A officer may sign alone. Advances **must** be coordinated through the local Finance Office.

3) An incomplete PCS travel voucher will not be processed by the Travel Section at the Finance Center. Information needed will be requested from the Traveler. UFC will review the data to clarify processing and will change items claimed by disapproving those items without proper backup on the orders or the voucher. UFC will state in the remarks section of the travel settlement voucher those items not approved and why they were not approved.

b. Settlement of the Travel Advance. The PCS travel advance will be liquidated as the travel vouchers are processed. If the total amount of the reimbursement vouchers does not liquidate the advance, a bill will be issued to the employee. The employee has fifteen (15) days to pay the bill. If the bill is not paid within thirty (30) days, an offset of salary with an assessment of interest and handling fee may be made. If there are questions pertaining to the unpaid bill, contact UFC. The traveler should remember that the PCS travel advance is issued only for the purpose of defraying allowable travel and transportation expenses applicable to the permanent change of station. Any remaining amount should be available for disposal of a bill resulting from an excess advance.

6. RELOCATION INCOME TAX ALLOWANCE (RITA)

a. Definition. A relocation income tax allowance (RITA) is authorized to reimburse the transferred employee for substantially all of the additional federal, state, and local taxes incurred by the employee, or by the employee and spouse as a result of a permanent change of station if a joint tax return is filed. These charges result from the reimbursement of certain travel and transportation expenses paid the employee.

b. Filing Requirement. Employees receiving reimbursement for expenses related to a PCS **must** file a RITA claim. Failure to submit a claim for the RITA will obligate the employee to repay the government the amount of Federal Tax Liability previously paid to the employee. The 'Employee Agreement' (see this PCS SOP, paragraph 9) must be signed prior to the **first** settlement of the initial travel voucher pertaining to the permanent change of station. If no agreement is signed, taxes will be held at the higher rate of 28%.

c. How to file. When filing a claim for the RITA, the employee must submit a copy of all W-2's, one copy of the travel order, a completed RITA packet sent to the employee by the Finance Center signed by the spouse, if filing a joint tax return, and a completed travel settlement voucher (DD1351-2) claiming the RITA. Copies of the spouse's W-2's are required if filing a joint tax return.

d. When to File. The claim for payment of the RITA must be submitted in the tax year following the tax year that the travel and transportation expenses were paid to the employee. For example, if the employee transferred to a new duty station in 1997 and was paid for all moving expenses during that year, the employee would submit a claim for the RITA in the tax year 1998 after receiving all W-2's for the tax year 1997.

7. OTHER ITEMS

a. Failure to Perform. When a PCS travel order has been issued to an employee and the employee fails to report for duty, resigns, or is removed for cause before the expiration of the required period on the Transportation Agreement, the employee will be required to reimburse the government for all travel and transportation expenses paid.

b. Questionable or Suspect Vouchers. A questionable or suspect travel settlement voucher will not be processed for payment. Such vouchers include those that contain questionable lodging receipts, signs of alteration, or reflect occupancy figures inconsistent with the claim and unreasonable expenses such as excessive meal amounts and excessive weight for household goods. These vouchers will be reviewed to determine if an investigation is warranted. If an investigation is warranted, the case will be referred to the Civilian Investigation Division (CID). A suspect voucher will not be returned to the employee under any circumstance until after the item in question has been resolved.

c. Falsification. Falsification of an item in an expense account works for the forfeiture of the claim (28 U.S.C. 2514) and may result in a fine of not more than \$10,000 or imprisonment for not more than five (5) years, or both (18 U.S.C. 287; i.b., 285). When it is determined that an employee has falsified one or more item on a reimbursement voucher, he/she will be required to reimburse the government for the amount of the erroneous payment resulting from the false item or items (41 Comp. Gen. 206 and 285).

d. Overseas Transfers. Generally, when transferring overseas the entitlements are somewhat different than transferring within the continental United States. The employee should contact the PCS Travel Approving Official/ Personnel Office to discuss temporary quarters while obtaining/awaiting permanent quarters; status of permanent quarters, shipment of automobile authorization (if the employee does not ship an automobile to the new duty station at government expense he/she is not entitled to ship one when returning); and appropriate advance(s) for the location where the employee is to be transferred.

e. Voucher Submission. A separate voucher is not required for each entitlement. More than one entitlement may be claimed on a voucher.

Traveler: _____.
Travel Order #: _____.
Retirement Category: ____ FERS ____ CSRS

PCS TRAVEL CLAIMS CHECKLIST

Review the list below for required documentation to support travel claim liquidation of all civilian employee Permanent Change of Station. All travel forms must be legible. ALL CLAIMS SUBMITTED WILL CONSIST OF AN ORIGINAL PACKAGE WITH A COPY OF THE TRAVEL ORDER. Claims must be made on DD 1351-2. ALL CLAIMS MUST BE IN BALL-POINT PEN (blue or black) OR TYPEWRITTEN, NO PENCIL!

- | | | |
|--------------------------------|--|---------|
| 1. Travel Advance Received | | \$_____ |
| 2. House Hunting Trip | a) Original receipts. | _____ |
| | b) Itemized daily lodging receipts showing single rate. | _____ |
| | c) Statement as to whether spouse did/did not accompany employee (put on DD1351-2) | _____ |
| | d) Signed Travel Orders | _____ |
| | e) Traveler's Signature on voucher | _____ |
| 3. Employee & Dependent Travel | a) Original receipts. | _____ |
| | b) Itemized daily lodging receipts showing single rate. | _____ |
| | c) Signed Travel Orders | _____ |
| | d) Traveler's Signature on voucher | _____ |
| | e) DD1351-2 listing all dependents that traveled | _____ |
| 4. Temporary Quarters | a) TQSE form, Original | _____ |
| | b) Lease agreement, if in rental quarters | _____ |
| | c) Original receipts. | _____ |
| | d) All utility receipts must show dates of covered service. | _____ |
| | e) Signed Travel Orders | _____ |
| | f) Traveler's Signature on voucher | _____ |
| | g) Travel Approving Official's Signature on voucher | _____ |
| | h) Amended orders to increase TQSE to more than 60 days | _____ |
| 5. Miscellaneous Expense | a) \$350 for employee only | _____ |
| | b) \$700 for employee whose dependents have moved. | _____ |
| | c) Employee Certification Statement | _____ |
| | d) Signed Travel Orders | _____ |
| | e) Traveler's Signature on voucher | _____ |
| | f) Travel Approving Official's Signature on voucher | _____ |
| 6. Real Estate Fees | a) DD 1705 Sale/Purchase, Orig. (signed by Real Estate Div.) | _____ |
| | b) Purchase/Sales Agreement | _____ |
| | c) Signed Travel Orders | _____ |
| | d) Traveler's Signature on voucher | _____ |
| | e) Travel Approving Official's Signature on voucher | _____ |
| 7. Lease Termination | a) Lease Agreement | _____ |
| | b) Receipts, Original | _____ |
| | c) Signed Travel Orders | _____ |
| | d) Traveler's Signature on voucher | _____ |
| 8. Household Goods | a) Commercial Move: Bill of Lading | _____ |

b) Commuted Rate:

- 1) Rental Vehicle Contract _____
- 2) Private vehicle, memo of explanation _____
- 3) Original of all receipts for actual expenses claimed _____
- 4) Official Weight Tickets:
 - Empty _____
 - Full Net Weight _____
- 5) Weight Tickets for in and out storage _____
- c) Total payments do not exceed 18,000 lbs _____
- d) Signed Travel Orders _____
- e) Traveler's Signature on voucher _____
- f) Travel Approving Official's Signature on voucher _____

9. RITA (Relocation Income Tax Allowance)

- a) IRS W-2 Forms _____
- b) IRS Schedule (SE Form 1040) for self-employment income _____
- c) Tax Status Certification _____
- d) Signed Travel Orders _____
- e) Traveler's Signature on voucher _____
- f) Travel Approving Official's Signature on voucher _____

NOTE: Must have receipts for any item over \$75.00

I certify that all of the required documents are attached or reviewed as indicated by each check mark.

Signature

Date

9. **FORMS**

a. Employee Agreement for Withholding Tax Allowance (WTA) and Relocation Income Tax Allowance (RITA), see paragraph 6(a) 'Employee Agreement' within this PCS SOP.

b. Claim for Temporary Quarters Subsistence Expense/Foreign Transfer Allowances. This form may be found in the JTR, Vol. II, Chapter 13 'Subsistence Expenses While Occupying Temporary Quarters', Part D 'Submitting Claims for TQSE/FTQSE'.

c. DD1351 Form DD1351-2 Travel Voucher. This form is available through various forms packages such as FORM FLOW and PERFORM FLOW.

d. DD1351 Form 1705 Application for Reimbursement of Expenses Incurred by DoD Civilian Employees upon Sale or Purchase (or both) of residence upon change of duty station. This form is also available through the Internet @ <http://web1.wbs.osd.mil/icdhome/ddeform.htm>.

This suggested format is for use in summarizing and claiming daily actual subsistence expenses incurred during occupancy of temporary quarters incident to a transfer.

<p align="center"><u>CLAIM FOR:</u> Temporary Quarters Subsistence Expense Allowance (TQSE) or Foreign Transfer Allowance Subsistence Expense (FTASE) Submit with Travel Voucher or Subvoucher (DD Form 1351-2)</p>										
Employee Name:	SSN:	Grade:								
Date Reported for Duty:	Date TQSE/FTASE Began:									
New PDS:										
Date Vacated Old Residence: Employee: Dependents:	Date Occupied New Residence: Employee: Dependents:									
<p align="center">Name(s) of Dependent(s) Included in Claim: (Show only eligible members of family included in travel authorization)</p> <table border="0"> <tr> <td>1.</td> <td>5.</td> </tr> <tr> <td>2.</td> <td>6.</td> </tr> <tr> <td>3.</td> <td>7.</td> </tr> <tr> <td>4.</td> <td>8.</td> </tr> </table>			1.	5.	2.	6.	3.	7.	4.	8.
1.	5.									
2.	6.									
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4.	8.									
<p align="center"><u>INSTRUCTIONS:</u></p> <ol style="list-style-type: none"> 1. All expenses are to be itemized and only actual expenses claimed. Home meal cost is accumulated and averaged for all meals prepared at home. 2. If claimed expenses are for temporary quarters occupied at different locations by the employee and dependent(s), use separate expense justification sheets for each location. Payment for temporary quarters occupied at other than the old new PDS location must be justified to, and approved by, the order-issuing official. 3. If other claims are made for temporary quarters expenses in connection with this PCS move, explain. Attach copies of vouchers for paid claims. 4. If a separate claim was made for PCS travel from old to new PDS, explain. Attach copies of paid claims. 5. If official TDY was performed during the TQSE or FTASE reimbursement claim period, explain. Attach copies of vouchers for paid claims. 6. Occupancy of permanent quarters occurs when the employee or any member of the family occupies the permanent quarters. 7. Receipts are required for quarters expenses, laundry, and dry cleaning costs (other than when coin operated facilities are used) or any single expense of \$75 or more. If applicable, attach copy of lease. 										
Remarks or Explanations:										
<table border="0"> <tr> <td>Employee Signature</td> <td>Date</td> </tr> </table>			Employee Signature	Date						
Employee Signature	Date									

DAILY ITEMIZATION OF CLAIMED TQSE OR FTASE EXPENSES										
Date	Lodging Cost	Number of Persons on TQSE/FTASE		Meal Costs* (Include Tips)			Laundry & Dry Cleaning		Daily Total Amount of Claim	COMPUTATION S FOR D.O. USE ONLY
		Employee(s)	Depn(s)	B'fast	Lunch	Dinner	Coin	Other		
1										
2										
3										
4										
5										
6										
7										
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27										
28										
29										
30										

*Show "C" for each commercial meal consumed and "H" for each home prepared meal consumed.

1st 30 days = \$ _____
 2nd 30 days = \$ _____
 Add'l 60 days = \$ _____

**EMPLOYEE AGREEMENT FOR
WITHHOLDING TAX ALLOWANCE (WTA) AND
RELOCATION INCOME TAX ALLOWANCE (RITA)**

WTA (withholding tax allowance) is an allowance designed to cover the employee's withholding tax obligation for Federal Income Taxes on income resulting from covered taxable reimbursements. Covered taxable reimbursements subject to Federal Withholding Tax include such items as: En route Meals, Househunting, Storage in excess of 30 days, TQSE (Temporary Quarters Subsistence Expense), Miscellaneous Expense, Unexpired Lease Expense and Real Estate Expenses.

The WTA is considered an advance of the RITA (Relocation Income Tax Allowance) and will be paid on each claim filed throughout the year. Selecting the correct option below for WTA computation in Year 1 (calendar year in which reimbursement of moving expenses is made) will avoid an overpayment in Year 2 (year RITA is calculated).

To determine the proper calculation of WTA, use the chart below.

	OPTION A: WTA PAID @ 15%	OPTION B: WTA PAID @ 28%
Single:	Income less than \$33,937	Income greater than \$33,937
Head of Household:	Income less than \$48,851	Income greater than \$48,851
Married Filing Jointly:	Income less than \$62,143	Income greater than \$62,143
Married Filing Separately:	Income less than \$30,536	Income greater than \$30,536
	I ELECT OPTION A: _____	I ELECT OPTION B: _____

AGREEMENT: I agree to repay any excess amount of WTA paid to me in Year 1 and submit the required tax information to apply for RITA within 120 days after the close of Year 1. I also understand the entire WTA paid to me in Year 1 will be considered a debt to the United States Government if I fail to file a RITA claim in a timely manner.

Location of Civilian Payroll Office: _____

Your retirement code is: FERS_____ CSRS_____

Employee Signature: _____

Date: _____

III. LOCAL TRAVEL

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LOCAL TRAVEL
STANDING OPERATING PROCEDURES (SOP)

1. Definition. When it is determined to be advantageous to the Government, districts/divisions may authorize/approve reimbursement for transportation expenses necessarily incurred by employees conducting official business in the local area of their permanent and TDY stations. These expenses are those not specifically included in the TDY SOP or PCS SOP.
2. Local Area. An arbitrary distance radius must not be established in setting up the local commuting area of the permanent or TDY station (59 Comp. Gen. 397 (1980)). The area in which transportation expenses may be authorized/approved shall be:
 - a. within the limits of the duty station (permanent or temporary) and the metropolitan area around that station which is ordinarily served by local common carriers;
 - b. within a local commuting area of the duty station, the boundaries which are determined by the official directing travel or as prescribed by local Service/Defense Agency directives; or
 - c. separate cities, towns, or installations adjacent to or close to each other, within which the commuting public travels during normal business hours on a daily basis.
3. Travel in and around PDS. Reimbursement for transportation expenses in the area of the PDS may be authorized/approved for travel between:
 - a. office or duty point and another place of business;
 - b. places of business; or
 - c. residence and place of business other than office or duty point.
4. Travel by Commercial Means. When authorized/approved, an employee who travels by commercial means is entitled to reimbursement of the actual and necessary expenses incurred for:
 - a. local public transportation (train, bus, streetcar, subway, ferry, etc., (when tokens, tickets or cash fares are not furnished to the employee));
 - b. taxicab fares, plus tips of \$0.15 for fares of \$1 or less, or 15 percent of the fare (when 15 percent is not a multiple of 5, it may be increased to the next multiple of 5; i.e., \$0.12 will be paid as \$0.15);
 - c. hire and operation of a special conveyance including necessary parking fees.
5. Use of POC Between Residence or PDS and Alternate Work Site Within the Local Area. When use of a POC is authorized/approved for travel between an employee's residence or the PDS and one or more alternate work sites within the local area, the employee shall be paid mileage for the distance that exceeds the employee's commuting distance. For travel to and from a transportation terminal, par. C4657 applies.
6. Reimbursement Claims. Claims for reimbursement of costs incurred by employees for local travel during the course of official business are claimed using the SF1164. General reimbursement rules apply and must be input through the local travel module in CEFMS and approved through appropriate supervisory channels. Travelers may print a copy of their local voucher from CEFMS; the travel branch will not provide a hard copy of the paid voucher. Travelers will be paid by EFT, so traveler must be sure that their address is correct in CEFMS Screen 10.131 (residence/ mailing address).

7. Use of SF1164 - Claim for Reimbursement for Expenditures on Official Business.

a. Appropriate Uses of SF1164. The primary intended use of the SF1164 is for reimbursement of local travel expenses such as mileage, toll fees, ferry charges, parking fees, bus and taxi fares, and certain expenses relating to recruitment. This form can also be used to reimburse employees in those rare instances when, due to urgent and unforeseen circumstances, it is necessary for the employee to expend personal funds to obtain mission essential goods or services. In this event, the employee must sign a statement attesting to the expenditure.

b. Inappropriate Uses of the SF 1164. It is inappropriate to use the SF1164 for reimbursement of costs such as clothing, books, tuition, flu shots, office supplies, and shipments of equipment. Only incurred costs listed above in paragraph 7(a) 'Appropriate Uses of the SF1164' will be reimbursed by the UFC.